

# Report Highlights

## Executive Department Grant Programs

November 2002

# Louisiana Legislative Auditor

The Executive Department consists of the Executive Office of the Governor and 17 other entities with separate budget units. Although these entities fall under the purview of the Executive Department, each one is managed separately, with limited central oversight. We identified 12 entities that receive state and/or federal funding specifically for the purpose of awarding grants. These entities awarded grants totaling over \$271 million in fiscal years 2000 and 2001.



## Audit Results

- ◆ The legal authority for three Executive Department entities is broad and makes it difficult to determine the intended uses of the grants that they award.
- ◆ The lack of a clear definition of eligible activities could result in grant funds being awarded by different entities for the same or similar purposes. Also, without specific criteria regarding eligible activities, grant monitors may not be able to assess the services provided by grant recipients.
- ◆ The Governor's Office of Rural Development does not always ensure that applicants for grant funds meet certain requirements. As a result, the office may be awarding grants for unintended purposes.
- ◆ Many Executive Department entities award grants for the same or similar purposes. These entities funded family violence and elderly services most frequently. There are no restrictions on grant recipients obtaining grants from multiple entities for the same or similar purposes. We also found instances where a single entity awarded multiple grants to one recipient. Because each grant award has associated administrative expenses, the state and the grant recipients may be spending more money than necessary to administer these grants.
- ◆ Some Executive Department entities are not effectively coordinating their grant efforts to ensure that limited funds are used to provide desired results. The laws requiring coordination do not clearly define the desired outcomes.
- ◆ The monitoring functions of some Executive Department entities are weak and therefore do not always ensure that grant funds are used for their intended purposes. These functions lack key internal controls that could prevent or detect errors. As a result, grant funds could be used for unauthorized purposes.
- ◆ The Executive Department grant contracts and cooperative endeavor agreements often contain vaguely worded descriptions of the services to be provided. Without specific criteria regarding deliverables, grant monitors may not be able to assess the services provided by recipients of these funds.

Daniel G. Kyle,  
Ph.D., CPA, CFE

Legislative  
Auditor

## What are the intended uses of Executive Department grant funds?

### What We Found

- ➡ The legal authority governing the following grant programs is broad and makes it difficult to determine the intended uses of the grants:

- ➔ Louisiana Stadium and Exposition District - New Orleans Area Tourism and Economic Development Fund

- ➔ Office of Rural Development - Rural Development Fund

- ➔ Office of Urban Affairs and Development



- ➡ According to state law, rural development grants to parishes with populations over 100,000 must only be used for fire protection and drinking water, or for unincorporated areas, and must not exceed \$25,000.

- ➡ However, the Office of Rural Development awarded 16 grants totaling \$258,025 during fiscal years 2000 and 2001 to parishes with populations over 100,000 for purposes other than fire protection and drinking water. We could not determine whether these grants were for unincorporated areas.

- ➔ For example, the Office of Rural Development awarded \$21,750 to the Ouachita Parish Police Jury in fiscal year 2000 to apply herbicide to Bayou DeSiard.

- ➔ In fiscal year 2001, the office awarded Terrebonne Parish \$19,500 for playground equipment for Recreation District No. 10.

- ➔ Both parishes had a population over 100,000 when the office awarded the grants.

- ➡ Because the Office of Rural Development's management controls do not ensure that applicants meet the eligibility requirement, the office may be awarding grants for purposes that state law did not intend.

### Recommendation

- ✓ The Office of Rural Development should adhere to its policies regarding the eligibility of grant applicants and the maximum allowable funding.

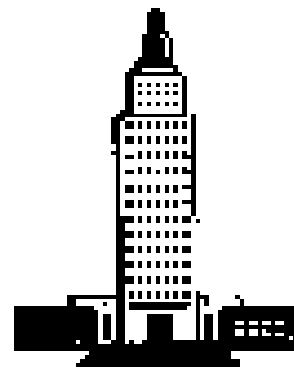
### Matters for Legislative Consideration

- ✓ The legislature may wish to consider amending the following statutes to specifically define which activities should be funded by each program:

- § R.S. 47:322.38(C)(3) - New Orleans Area Tourism and Economic Development Fund



- § R.S. 3:313(9) - Rural Development Fund


- ✓ The legislature may wish to consider establishing the Office of Urban Affairs and Development in law. This new law should, in part, specifically define which activities are eligible for grant funds.



## Do Executive Department grants fund the same or similar purposes?

### What We Found

- ➡ Many Executive Department entities provide funding to the same grant recipients for the same or similar purposes. For example, the Domestic Abuse Resistance Team of Lincoln received ten different grants totaling \$468,540 in fiscal years 2000 and 2001 from the Louisiana Commission on Law Enforcement, the Office of Urban Affairs and Development, and the Office of Women's Services to provide family and domestic violence support services.
 
- ➡ A single entity may award multiple grants to the same recipients for similar purposes. During fiscal years 2000 and 2001, the Louisiana Stadium and Exposition District awarded 22 separate grants totaling \$452,442 to the Family Advocacy and Neighborhood Services, Inc., for various services.
 
- ➡ A number of factors have contributed to the existence of overlapping or duplicative grant funding, such as the following:
  - ➔ Grant recipients must obtain funds from multiple sources because the end uses of the grants are often expensive.
  - ➔ Federal requirements restrict the use of federal funds, and federal guidelines regarding the application for and monitoring of federal funds require the funds to be separated.
  - ➔ The legal authority governing some entities is very broad. Also, no state or federal laws restrict grant recipients from obtaining grants from more than one entity for the same or similar uses.

- ➡ Six Executive Department entities have legal responsibilities to coordinate their efforts. However, they are not effectively coordinating their grant efforts to ensure that limited funds are used effectively.
 
- ➡ The lack of effective coordination by Executive Department entities may inflate the administrative costs of both the state and the grant recipients.

### Matters for Legislative Consideration

- ✓ The legislature may wish to consider narrowing the purposes of the following state-funded Executive Department entities to eliminate areas of potential overlap or duplication of grant funds with other state and federally funded entities providing the same or similar services:
  - § Louisiana Stadium and Exposition District
  - § Office of Rural Development
  - § Office of Urban Affairs and Development
  - § Office of Women's Services
  - § Safe and Drug-free Schools and Communities Program
- ✓ The legislature may wish to consider clarifying its intent for the following Executive Department entities to more clearly state what the expected outcome of their coordination efforts should be:
  - § R.S. 49:219.1 - Drug Policy Board
  - § R.S. 15:12132 - Louisiana Commission on Law Enforcement's TRIAD Program
  - § R.S. 46:932(7) - Office of Elderly Affairs
  - § R.S. 3:314(D), 3:315(11), and 3:317(C)(5) - Office of Rural Development
  - § R.S. 46:2522(1) and (2) - Office of Women's Services

## Does the Executive Department ensure that grant funds are used for their intended purposes?

### What We Found

- ⊖ Executive Department entities are not always performing their monitoring functions in a manner to ensure that grant funds are used for their intended purposes.
  - ➔ For 26 of 66 sampled grants (39%), the Executive Department files did not contain sufficient documentation to verify that the grant recipients used their funds as stated in their applications and/or contracts.
  - ➔ Three grant recipients (5%) used a portion of their grant funds for purposes other than those approved by the Office of Rural Development.
- ⊖ Executive Department grant contracts and cooperative endeavor agreements often contain vaguely worded descriptions of the services to be provided by the grant recipients.
- ⊖ Four of five cooperative endeavor agreements that we examined did not have sufficient documentation to determine if funds were used as intended.



- ⊖ The contracts and agreements are submitted on standard forms and do not require specific performance measures. For example, the Governor's Program on Abstinence awarded \$44,000 to Parent Facts to provide teen pregnancy prevention and other services to students and parents. However, the grant contract did not include any output or outcome indicators.

### Recommendations

- ✓ The Executive Department entities should implement formal, written monitoring policies to include internal control standards similar to those recommended by certain federal agencies.
- ✓ The Office of Rural Development should amend its policies and procedures to ensure that grant funds are used only for purposes that have been properly authorized.
- ✓ The Executive Department should require specific measures of performance in its grant contracts and cooperative endeavor agreements, including output and outcome indicators.

## Louisiana Legislative Auditor

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# STATE OF LOUISIANA LEGISLATIVE AUDITOR

## Executive Department Grant Programs

November 2002



**Performance Audit Division**

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**Daniel G. Kyle, Ph.D., CPA, CFE**  
**Legislative Auditor**

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# **Executive Department Grant Programs**

**November 2002**



**Performance Audit  
Office of the Legislative Auditor  
State of Louisiana**

**Daniel G. Kyle, Ph.D., CPA, CFE  
Legislative Auditor**

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November 6, 2002

The Honorable John J. Hainkel, Jr.,  
President of the Senate  
The Honorable Charles W. DeWitt, Jr.,  
Speaker of the House of Representatives

Dear Senator Hainkel and Representative DeWitt:

This report provides the results of our performance audit of the Executive Department Grant Programs. This audit was conducted under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended.

This performance audit report contains our findings, conclusions, and recommendations. I hope this report will benefit you in your legislative decision-making process.

Sincerely,

A handwritten signature in black ink, reading "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

DGK/ss

[EXEC02]



# Office of Legislative Auditor

## Executive Department Grant Programs Executive Summary

The Executive Department consists of the Executive Office and 17 other entities with separate budget units. We identified 12 entities that receive state and/or federal funding specifically for the purpose of awarding grants. These entities awarded grants totaling over \$271 million in fiscal years 2000 and 2001. The results of this performance audit of the Executive Department grant programs are as follows:

### **Intended Uses of Grant Funds** *(See pages 5 through 8 of the report.)*

- The legal authority of the Louisiana Stadium and Exposition District, the Office of Rural Development, and the Office of Urban Affairs and Development is broad and makes it difficult to determine the intended uses of the grants that they award.
- The lack of a clear definition of eligible activities could result in grant funds being awarded by different entities for the same or similar purposes. Also, without specific criteria regarding eligible activities, grant monitors may not be able to assess the services provided by grant recipients.
- The Governor's Office of Rural Development does not always ensure that applicants for grant funds meet certain requirements. As a result, the Governor's Office of Rural Development may be awarding grants for unintended purposes.

### **Grants for Same or Similar Purposes** *(See pages 9 through 17 of the report.)*

- Many Executive Department entities award grants for the same or similar purposes. There are no restrictions on grant recipients obtaining grants from multiple entities for the same or similar purposes. Because each grant award incurs administrative expenses, the state and the grant recipients may be spending more money than necessary to administer these grants.
- Some Executive Department entities are not effectively coordinating their grant efforts to ensure that limited funds are used to provide desired results. The laws requiring coordination do not clearly define the desired outcomes.

### **Assessment of Monitoring Functions** *(See pages 19 through 25 of the report.)*

- The monitoring functions of some Executive Department entities are weak and therefore do not always ensure that grant funds are used for their intended purposes. These functions lack key internal controls that could prevent or detect errors. As a result, grant funds could be used for unauthorized purposes.
- The Executive Department grant contracts and cooperative endeavor agreements often contain vaguely worded descriptions of the services to be provided. Without specific criteria regarding deliverables, grant monitors may not be able to assess the services provided by grant recipients.

# Introduction

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## Audit Initiation and Objectives

We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. In accordance with these statutes, the Office of Legislative Auditor scheduled an audit of the Executive Department, which includes the Office of Governor and all entities that are placed under its control. This audit was approved by the Legislative Audit Advisory Council on November 30, 2000.

We focused this performance audit on grants that were awarded by the Executive Department during fiscal years 2000 and 2001. We have defined “grant” as any money paid by an Executive Department entity to an individual, business, or public or quasi-public entity for a public undertaking. Likewise, a “grant program” is any state and/or federal funding stream established in law for the purpose of awarding grants.

We also examined five cooperative endeavor agreements we identified that were executed by the Office of the Governor during fiscal years 2000 and 2002. These agreements were entered into for the purpose of providing services to the public. We decided that these agreements are similar to our definition of “grant,” as noted above.

Our audit objectives were to:

- Determine what are the intended uses of Executive Department grant funds
- Determine whether different Executive Department grants fund the same or similar purposes
- Determine whether the Executive Department ensures that grant funds are used as intended

Appendix A contains a summary of our audit scope and methodology.

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## Department Overview

Article IV, Section 1(A) of the Louisiana Constitution of 1974, as amended, establishes the composition of the executive branch of state government. Louisiana Revised Statute (R.S.) 36:4(B) establishes the Office of the Governor within the executive branch and transfers certain entities and responsibilities to it.

The Office of the Governor (also referred to as the Executive Department) consists of the Executive Office and 17 other entities (separate budget units). These budget units were appropriated \$455,779,515 for fiscal year 2002. Appendix B provides a brief description and the total appropriations for each budget unit in the Executive Department.

Although these entities fall under the purview of the Executive Department, each one is managed separately, with limited oversight. (The Office of Community Programs is responsible for coordinating, directing, and monitoring some of the entities within the Executive Office of the Governor.) Thus, the Executive Department grant programs are administered separately.

We identified 12 Executive Department entities that administer grant programs receiving state and/or federal funding specifically for the purpose of awarding grants. Exhibit 1 summarizes the grants and the entities that awarded them during fiscal years 2000 and 2001.

**Exhibit 1**  
**Grants Awarded by Executive Department Entities**  
**Fiscal Years 2000 and 2001**

Executive Department Entity	Fiscal Year 2000		Fiscal Year 2001	
	Number of Grants	Dollar Amount of Grants	Number of Grants	Dollar Amount of Grants
Division of Administration	78	\$33,029,647	93	\$48,876,567
Drug Policy Board	67	1,733,727	66	1,704,360
Governor's Office of Education	0	0	24	11,700
Governor's Office of Elderly Affairs	171	32,963,402	179	32,769,740
Governor's Office of Environmental Education	12	10,288	8	7,009
Governor's Office of Rural Development	445	11,460,703	444	9,007,397
Governor's Office of Urban Affairs and Development	74	9,820,408	65	10,517,328
Governor's Office of Women's Services	31	3,328,966	47	3,663,648
Governor's Program on Abstinence	34	1,350,500	24	196,898
Louisiana Commission on Law Enforcement	884	29,292,995	888	26,647,213
Louisiana Stadium and Exposition District	139	3,974,987	248	3,460,693
Workforce Commission Office	17	3,924,513	29	3,402,668
<b>TOTAL GRANTS</b>	<b>1,952</b>	<b>\$130,890,136</b>	<b>2,115</b>	<b>\$140,265,221</b>

**Source:** Prepared by legislative auditor's staff using information provided by Executive Department entities.

In addition, while reviewing the Executive Budget supporting documents and Appropriations Acts for fiscal years 2000 through 2002, we identified five cooperative endeavor agreements totaling more than \$1.4 million that were executed for the purpose of providing services to the public. The Office of the Governor entered into these agreements with private organizations; however, they do not fall under a specific grant program. Exhibit 2 provides a description of each of these cooperative endeavor agreements and the contract amount.

**Exhibit 2**  
**Cooperative Endeavor Agreements Executed Through Office of the Governor<sup>1</sup>**  
**Fiscal Years 2000 and 2002**

<b>Fiscal Year</b>	<b>Office</b>	<b>Service Provider</b>	<b>Purpose of Agreement</b>	<b>Agreement Amount</b>
2000	Governor's Office of Education and Division of Administration's Louisiana Property Assistance Agency	Louisiana Corporate Recycling Council	To implement a "Computers for Louisiana's Kids" project, which includes student-based and prison-based computer technology training and computer recycling	\$228,730
2000	Governor's Office of Physical Fitness and Sports	Louisiana State Games Foundation	To produce Olympic-style competitive amateur sports events and sports/fitness/leadership clinics throughout the state	150,000
2002	Governor's Office of Community Programs	Catholic Charities Archdiocese of New Orleans	To provide early childhood development to at-risk children in Orleans Parish schools	34,900
2002	Governor's Office of Education	Louisiana Resource Center for Educators	To provide hands-on training, technology training and support, and to make teaching materials available through inter-library loan	590,000
2002	Governor's Office of Education	Center for Development and Learning	To provide teachers in three schools with professional development aimed at improving student achievement and to provide services and ensure that teachers at the three schools will participate in a five-day learning connections summer institute	415,000
<b>TOTAL</b>				<b>\$1,418,630</b>
<b>Source:</b> Prepared by legislative auditor's staff using information provided by the Office of the Governor.				

<sup>1</sup> These cooperative endeavor agreements were executed for the purpose of providing services to the public. These agreements are included because they met our definition of "grant," as noted on page 1 of this report.



# Intended Uses of Grant Funds

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## What are the intended uses of Executive Department grant funds?

Executive Department grant funds have been used for numerous purposes. Laws, executive orders, rules, and regulations provide broad activities for which the grants can be used. The lack of a clear definition of eligible activities could result in grant funds being awarded by different entities for the same or similar purposes. Also, without specific criteria regarding eligible activities, grant monitors may not be able to assess the services provided by grant recipients.

We also found that the Governor's Office of Rural Development does not always adhere to its policies regarding grant recipient eligibility. Statutory guidelines define which areas of the state are eligible to receive Rural Development funds based on population data. However, management controls do not ensure that applicants for grant funds meet the population requirement. As a result, the Governor's Office of Rural Development may be awarding grants to be used for purposes that state law did not intend.

**Recommendation 1:** The Governor's Office of Rural Development should adhere to its policies regarding the eligibility of grant applicants and the maximum allowable funding.

**Management's Response:** The Executive Department agrees with this recommendation.

**Matter for Legislative Consideration 1:** The legislature may wish to consider amending the following statutes to specifically define which activities should be funded by each program:

- § R.S. 47:322.38(C)(3) - New Orleans Area Tourism and Economic Development Fund
- § R.S. 3:313(9) - Rural Development Fund

**Matter for Legislative Consideration 2:** The legislature may wish to consider establishing the Governor's Office of Urban Affairs and Development in law. This new law should, in part, specifically define which activities are eligible for grant funds.

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## Intended Uses of Grant Funds Not Always Clearly Defined

We identified many intended uses for some Executive Department grant funds because the statutory guidelines for the grants authorize a wide variety of services to be funded. The legal authority for grant programs does not always define which activities are eligible for funding. The lack of a clear definition of eligible activities could result



in overlap and/or duplication of the use of grant funds within and among grant programs. Also, without specific criteria regarding eligible activities, grant monitors may not be able to assess the services provided by grant recipients. For example, several entities may fund “economic development” activities. However, because this term is so vague, two or more entities could fund this activity for the same recipient.

We reviewed the state and federal laws, rules, and regulations governing the 12 Executive Department entities that administer grant programs. We found that the guidelines for three state-funded grant programs are broad and make it difficult to determine the intended uses of the grants.

**Louisiana Stadium and Exposition District:** The Louisiana Stadium and Exposition District awards grants from the New Orleans Area Tourism and Economic Development Fund to public or private nonprofit corporations within Orleans Parish for various types of projects. The legal authority governing this fund, R.S. 47:322.38(C)(b), states that eligible projects include, *but are not limited to*, tourism, recreation, economic development, capital outlay, education, and services for the youth and the elderly. The broad language of the statute allows grant recipients to use grant funds for almost any purpose. Also, some eligible projects overlap or duplicate those of other Executive Department entities. We provide some examples of overlap and duplication on page 11. In addition, grant monitors may not be able to assess the services provided by grant recipients because of a lack of specific criteria for eligible activities.

**Governor’s Office of Rural Development:** The Rural Development Fund, administered by the Governor’s Office of Rural Development, provides financial assistance to local units of government for rural development and revitalization. The Rural Development Law, specifically R.S. 3:313(9), states that rural development and revitalization includes, *but is not limited to*, economic development, employment, local government services and management, business, agriculture, environment, land use and natural resources, human services and community life, health care, education, transportation, community facilities, and housing.

During fiscal years 2000 and 2001, the Governor’s Office of Rural Development awarded grants for services such as fire and police protection, renovations, equipment, and recreation. The wide variety of services deemed eligible allows grant recipients to use grant funds for almost any purpose. Also, some eligible activities overlap or duplicate those of other Executive Department entities.

**Governor’s Office of Urban Affairs and Development:** The Governor’s Office of Urban Affairs and Development provides resources to nonprofit organizations that address the special health, safety, and socio-economic concerns of the disadvantaged and urban citizens of Louisiana. Executive Order MJF 96-47, which governs the office, does not specifically state which activities are eligible for grant funds. Instead, the order simply states that the office is responsible for providing, promoting, monitoring, and overseeing economic development programs and activities for urban and disadvantaged residents.

During fiscal years 2000 and 2001, the Governor's Office of Urban Affairs and Development awarded grants for a wide variety of services, including teen pregnancy prevention, education, indigent defense assistance, drug and alcohol abuse, and crime victims assistance. Not only does the vague language of the executive order allow grant recipients to use grant funds for almost any purpose but also the services that were funded overlap or duplicate services funded by other Executive Department entities. In addition, grant monitors may not be able to assess the services provided by grant recipients because of a lack of specific criteria regarding eligible activities.

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## Governor's Office of Rural Development Should Adhere to Its Own Policies

The Governor's Office of Rural Development does not always adhere to its own policies regarding grant recipient eligibility. Statutory guidelines define which areas of the state are eligible to receive funds based on population data. However, management controls do not ensure that applicants for grant funds meet the population requirement. As a result, the Governor's Office of Rural Development may have issued grants to ineligible recipients.

Using a list of Governor's Office of Rural Development grants awarded during fiscal years 2000 and 2001, we compared grant recipients to eligibility criteria established in state law. R.S. 3:323(C)(1) states that all projects and activities funded by the Governor's Office of Rural Development must be related to the revitalization of rural areas. According to R.S. 3:313(8), rural areas are:

*Parishes within the state having less than one hundred thousand population, or municipalities within the state having less than thirty-five thousand population, and the unincorporated areas of a parish with a population of over one hundred thousand.* [Emphasis added.]

Furthermore, R.S. 3:323(D) states, in part, that the Governor's Office of Rural Development may provide grants through the local governing authority in unincorporated rural areas of a parish with a population over 100,000 and to special districts created for providing fire protection and drinking water. However, in no case should the amount of the grant award exceed the maximum allowable funding for a "town." According to the office's application guidelines, this maximum allowable funding is \$25,000.

We found that the Governor's Office of Rural Development awarded 16 grants totaling \$258,025 during fiscal years 2000 and 2001 to parishes with populations greater than 100,000 for purposes other than fire protection and drinking water. Appendix C contains a complete list of these grants. In July 2002, we asked an official with the office whether these 16 grants were for unincorporated areas of the parishes. However, she could not provide us with sufficient information to determine whether these grants met the intended purposes as prescribed in law.

For example, the office awarded the Ouachita Parish Police Jury \$21,750 in fiscal year 2000 to apply herbicide to Bayou DeSiard. In fiscal year 2001, the office awarded \$19,500 to the Terrebonne Parish Council to purchase and install playground equipment for Recreation District No. 10. According to census data, Ouachita and Terrebonne parishes both had a population of more than 100,000 when the Office of Rural Development awarded these grants. No information is available at the Governor's Office of Rural Development to determine whether these projects were located in unincorporated areas of the parishes.

Because the management controls of the Governor's Office of Rural Development do not ensure that applicants meet the eligibility requirement or that the amount awarded exceeds the maximum allowable funding, the office may be awarding grants to ineligible recipients. In addition, the office does not ensure that it adheres to state law.

# Grants for Same or Similar Purposes

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## Do Executive Department grants fund the same or similar purposes?

We found that many Executive Department entities award grants for the same or similar purposes. These entities funded family and domestic violence support and elderly services most frequently. There are no restrictions on grant recipients obtaining grants from multiple entities for the same or similar services. Because each grant award has associated administrative expenses, the state and the grant recipients may be spending more money than necessary to administer these grants.

We also found that Executive Department entities are not coordinating their grant efforts to ensure that limited funds are used effectively. State and federal laws and application policies require certain Executive Department entities to coordinate the provision of their services with other entities that provide the same or similar services. However, the efforts that are currently in place do not strive to minimize overlapping funding to grant recipients.

**Matter for Legislative Consideration 3:** The legislature may wish to consider narrowing the purposes of the following state-funded Executive Department entities to eliminate areas of potential overlap or duplication of grant funds with other state and federally funded entities providing the same or similar services:

- § Louisiana Stadium and Exposition District
- § Governor's Office of Rural Development
- § Governor's Office of Urban Affairs and Development
- § Governor's Office of Women's Services
- § Safe and Drug-free Schools and Communities Program

**Matter for Legislative Consideration 4:** The legislature may wish to consider clarifying its intent for the following Executive Department entities to more clearly state what the expected outcome of their coordination efforts should be:

- § R.S. 49:219.1 - Drug Policy Board
- § R.S. 15:1232 - Louisiana Commission on Law Enforcement's TRIAD Program
- § R.S. 46:932(7) - Governor's Office of Elderly Affairs
- § R.S. 3:314(D), 3:315(11), and 3:317(C)(5) - Governor's Office of Rural Development
- § R.S. 46:2522(1) and (2) - Governor's Office of Women's Services

**Matter for Legislative Consideration 5:** The legislature may wish to consider enacting legislation that consolidates the administration of all grant awards for the same or similar services into specific Executive Department entities.

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## Several Entities Funded Same or Similar Purposes

During our audit period, we found that many Executive Department entities provide funding to the same grant recipients for the same or similar purposes. There were also instances where one entity awarded multiple grants to the same recipient for the same or similar purpose. However, state law authorizes these entities to fund a wide variety of services. In addition, there are no restrictions on grant recipients obtaining grants from multiple entities for the same or similar purposes. Thus, the state may be incurring higher administrative costs than necessary by allowing multiple entities to fund grants for the same or similar purposes.

We identified 12 types of grant purposes for which funding is legally authorized in two or more Executive Department entities. These types are as follows:

1. Community development
2. Crime prevention
3. Crime victims assistance
4. Drug abuse prevention
5. Economic development
6. Education
7. Elderly services
8. Employment
9. Health
10. Housing
11. Public works (i.e., water, sewer, and streets)
12. Violence prevention

For example, the Domestic Abuse Resistance Team of Lincoln received ten separate grants from the following Executive Department entities totaling \$468,540 in fiscal years 2000 and 2001 to provide family and domestic violence support services:

- § Louisiana Commission on Law Enforcement (\$260,240)
- § Governor's Office of Urban Affairs and Development (\$5,000)
- § Governor's Office of Women's Services (\$203,300)

During the same time period, the New Orleans Council on Aging received 15 separate grants totaling \$6,781,345 to provide elderly services from the Governor's Office of Elderly Affairs (\$6,611,345) and the Louisiana Stadium and Exposition District (\$170,000). As a result, not only must each of these entities monitor the grant recipients for the same purposes, but also the grant recipients must apply and report to two or more separate entities for the same purposes.

In another instance, the Louisiana Stadium and Exposition District awarded 22 separate grants totaling \$452,442 to Family Advocacy and Neighborhood Services, Inc. (FANS) during fiscal years 2000 and 2001 for youth activities, elderly activities, tourism, and economic development. FANS also received two grants totaling \$438,750 from the Governor's Office of Urban Affairs and Development for similar services over the same period.

Using a list of Executive Department grants awarded during fiscal years 2000 and 2001, we selected for further analysis those grant recipients that received two or more grants from at least two different Executive Department entities for the same or similar purposes. This analysis showed that 44 recipients in fiscal year 2000 and 43 recipients in fiscal year 2001 received grants from two or more entities for the same or similar purposes. These 294 grants totaled \$26,229,534 and were used for eight different purposes. Appendix D lists these grant recipients.

As can be seen in Exhibit 3 on the following page, the purposes for which the majority of grant funds were used were family and domestic violence support services and elderly services. The Executive Department entities that awarded the grants for these purposes are as follows:

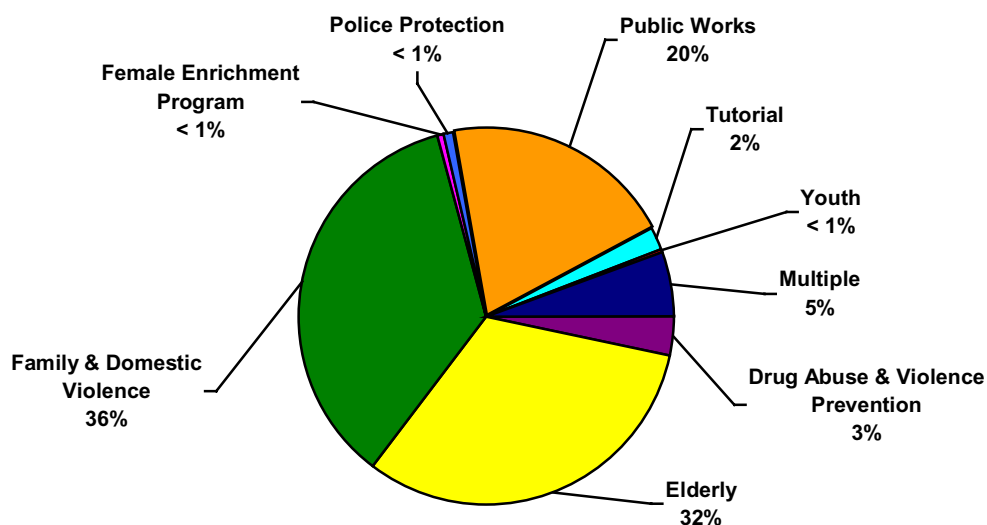
<b>Family and Domestic Violence Support Services</b>	Louisiana Commission on Law Enforcement
	Governor's Office of Women's Services
	Louisiana Stadium and Exposition District
	Governor's Office of Urban Affairs and Development
<b>Elderly Services</b>	Governor's Office of Elderly Affairs
	Governor's Office of Urban Affairs and Development
	Louisiana Stadium and Exposition District

**Exhibit 3**  
**Purposes Funded by Two or More Executive Department Entities**  
**Fiscal Years 2000 and 2001**

Purpose	Fiscal Year 2000		Fiscal Year 2001	
	Number of Grants	Dollar Amount of Grants	Number of Grants	Dollar Amount of Grants
Drug Abuse and Violence Prevention	6	\$335,611	20	\$532,624
Elderly Services	17	4,008,718	15	4,363,527
Family and Domestic Violence	64	4,273,213	69	5,041,783
Female Enrichment Program	0	0	2	173,000
Police Protection	16	130,300	14	73,626
Public Works <sup>2</sup>	18	3,441,282	8	1,831,013
Tutorial Programs	4	229,959	2	243,750
Youth Services	3	42,333	3	80,000
Multiple Services	26	1,027,380	7	401,416
<b>TOTAL</b>	<b>154</b>	<b>\$13,488,796</b>	<b>140</b>	<b>\$12,740,739</b>

**Source:** Prepared by legislative auditor's staff using information obtained from Executive Department entities.

**Exhibit 3 (Continued)**  
**Purposes Funded by Two or More Executive Department Entities (in dollars)**  
**Fiscal Years 2000 and 2001**



**Source:** Prepared by legislative auditor's staff using information obtained from Executive Department entities.

<sup>2</sup> The Governor's Office of Rural Development and the Louisiana Community Development Block Grant Program (LCDBG) awarded these public works grants. Although the general purpose of the grants is the same, the LCDBG grants can only be used in areas that benefit low- to moderate-income people. The rural development grants do not have this restriction.

A number of factors have contributed to the existence of overlapping or duplicative grant funding. Some grant administrators have reasoned that grant recipients must obtain funds from multiple sources because the end uses of the grants are often expensive. Others contend that federal requirements restrict the use of federal funds and that federal guidelines regarding the application for and monitoring of federal funds require the funds to be separated. In addition, the legal authority for three state-funded entities is very broad, allowing the entities to provide a wide variety of services. Furthermore, we did not identify any state or federal law that restricts grant recipients from obtaining grants from more than one entity for the same or similar uses. Finally, entities do not coordinate with each other in administering their grant funds nor is there a requirement to limit grant awards based on other sources of funding. (The next section discusses the lack of effective coordination.)

Because multiple Executive Department entities are awarding grant funds to the same recipients for the same or similar services, the state may be spending more money than necessary on administrative costs. In addition, grant recipients may also be incurring higher administrative costs than necessary because they are required to apply and report to multiple entities. High administrative costs may lessen the amount of funds available for providing services to Louisiana residents.

In fiscal years 2000 and 2001, the entities that awarded grants for the same or similar purposes incurred \$5,559,353 and \$5,630,710, respectively, in administrative costs. These administrative costs could be reduced if the administration of grant funds was consolidated. Exhibit 4 on the following page shows the total administrative costs incurred by the Executive Department entities that awarded grants to the same recipients for the same or similar uses.



**Exhibit 4**  
**Administrative Costs Incurred by Executive Department Entities**  
**That Funded Same or Similar Purposes**  
**Fiscal Years 2000 and 2001**

Program	Fiscal Year 2000			Fiscal Year 2001		
	State Funds	Federal Funds	Total	State Funds	Federal Funds	Total
Louisiana Commission on Law Enforcement	\$549,989	\$596,161	\$1,146,150	\$556,118	\$543,163	\$1,099,281
Louisiana Community Development Block Grant Program	97,847	979,563	1,077,410	68,837	1,010,662	1,079,499
Louisiana Stadium and Exposition District	104,560	0	104,560	316,295	0	316,295
Office of Elderly Affairs	1,510,564	615,168	2,125,732	1,466,027	614,639	2,080,666
Office of Rural Development	545,707	0	545,707	462,620	0	462,620
Office of Urban Affairs and Development	319,710	0	319,710	366,000	0	366,000
Office of Women's Services	128,047	50,875	178,922	107,319	50,450	157,769
Safe and Drug-free Schools and Communities Program	0	61,162	61,162	0	68,580	68,580
<b>TOTAL</b>	<b>\$3,256,424</b>	<b>\$2,302,929</b>	<b>\$5,559,353</b>	<b>\$3,343,216</b>	<b>\$2,287,494</b>	<b>\$5,630,710</b>

**Source:** Prepared by legislative auditor's staff using information obtained from Executive Department entities.

## Better Coordination Could Lessen Overlap and Duplication

Executive Department entities are not effectively coordinating their efforts in providing grant funds. State and federal laws and application policies require certain Executive Department entities to coordinate the provision of their services with other entities that provide the same or similar services. However, these entities are making limited efforts to determine whether grants are for the same or similar purposes.

The following six entities have legal responsibilities to coordinate the provision of their services with other state and local governments and nonprofit organizations that provide the same or similar services:

1. Drug Policy Board - Safe and Drug-free Schools and Communities Program

2. Louisiana Commission on Law Enforcement - Byrne Formula Grant Program, Juvenile Justice and Delinquency Prevention Program, and TRIAD Program
3. Governor's Office of Elderly Affairs
4. Governor's Office of Rural Development - Rural Development Fund
5. Governor's Office of Urban Affairs and Development
6. Governor's Office of Women's Services

The **Drug Policy Board** is required to coordinate the best efforts and ideas of all entities contributing toward the goal of eradicating drug and alcohol abuse, according to R.S. 49:219.1. The board is also authorized to receive reports of all federal funds earmarked for education, treatment, rehabilitation, and law enforcement. According to an agency official, each year the board asks all state agencies for information on their funds and programs. He stated that they receive about a 98% response rate from those agencies with a budget. However, this requirement does not restrict applicants from receiving drug grants if they have received grants from other sources for the same project (e.g., drug-free school zone enforcement). Furthermore, this requirement does not empower the Drug Policy Board to address the fact that some grant recipients receive funds from more than one source.

In addition, the federal Safe and Drug-free Schools and Communities Act requires applicants (i.e., the Office of the Governor) to provide a plan for coordinating their efforts with other state agencies and organizations involved with drug and violence prevention efforts. The plan must also specify how the funds will not duplicate other efforts. According to the Drug Policy Board director, the application for federal funds is submitted every four years in conjunction with the Louisiana Department of Education. However, the application does not include a plan for coordinating efforts with other state agencies or organizations.

The application for the **Louisiana Commission on Law Enforcement's Byrne Formula Grant Program** requires the applicant to provide a plan for coordinating programs funded by Byrne with other federally funded programs, including state and local drug abuse education, treatment and prevention programs. The commission provided us with a copy of its application for fiscal year 2001. However, we did not identify any plans for coordination with other agencies.

The state plan for the **Louisiana Commission on Law Enforcement's Juvenile Justice and Delinquency Prevention Program** requires an indication of the manner in which programs relate to other similar state and local programs addressing the same or similar problems. Our review of the plan provided by the commission did not indicate any coordination with other entities.

R.S. 15:1232(B) provides that the **Louisiana Commission on Law Enforcement's TRIAD Program** is to promote a coordinated effort among law enforcement and social service agencies to stem the tide of violence against senior citizens. According to the grant program administrators, the program coordinates law enforcement and service providers for the elderly. However, they do not coordinate with other grant programs that provide the same or similar services.

According to R.S. 46:932(7), the **Governor's Office of Elderly Affairs** is required to coordinate the services of all state agencies serving the elderly, including receiving reports from those agencies. About every other year, the office requests from other agencies a list of services that they provide, according to an agency official. He stated that some agencies respond and some do not. However, this request for information does not restrict applicants from receiving grants if they have received grants from other sources for the same project. In fact, the office does not recognize duplication to exist among elderly grants because their grants are mandated by state law. According to R.S. 46:1606(A), the Governor's Office of Elderly Affairs must allocate a certain amount to each parish based on the parish population of residents aged 60 and older.

The **Governor's Office of Rural Development** is required to coordinate the activities of all entities providing services to local rural agencies, individuals and corporations, according to R.S. 3:314(D), 3:315(11), and 3:317(C)(5). However, the office's coordination efforts are limited to participating in a database that provides a list of all local infrastructure projects funded by eight state and federal agencies. This database does not restrict applicants from receiving rural grants if they have received grants from other sources for the same project.

Executive Order MJF 96-47 gives the **Governor's Office of Urban Affairs and Development** the responsibility for coordinating the efforts to enhance the quality of life for urban and disadvantaged residents and to oversee economic development programs for these residents. According to an agency official, the office has no system for comparing grants with other agencies. In fact, the office does not recognize duplication to exist when a grant recipient receives funding from other grant programs for the same project.

According to R.S. 46:2522(1) and (2), the **Governor's Office of Women's Services** is required to coordinate the various services addressing the needs of women and to avoid duplication of those services. An agency official serves on the Victims Services Advisory Board, which reviews and approves grant proposals related to crime victims and violence against women for the Louisiana Commission on Law Enforcement. This official uses this information when reviewing grant applications for the Governor's Office of Women's Services to verify that they are not requesting funding for the *exact* same purpose (e.g., funding a child advocate position). According to this official, duplication does not occur simply because an organization receives funding from multiple grant programs for the same project.

We found that the six Executive Department entities collect information that would allow them to comply with their responsibilities to coordinate services. However, they are not using this information to ensure that grant funds are used in the most efficient and effective manner. Officials from these entities told us that they regularly request information on other funding sources through grant applications or audit reports; however, they do not contact the other funding sources to determine how the grant funds are being used.

Although the Executive Department entities have access to information that could allow them to meet their responsibilities for coordination of services, their failure to do so may result in funding programs with the same or similar purposes without recognizing the overall needs of these programs. The laws and policies do not provide direction to the entities in determining when overlap or duplication of grant funds may exist or what actions they should take if they identify overlap or duplication. This lack of coordination by Executive Department entities may inflate the administrative costs of both the state and the grant recipients.



# Assessment of Monitoring Functions

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## Does the Executive Department ensure that grant funds are used for their intended purposes?

Executive Department entities are not always performing their monitoring functions in a manner to ensure that grant funds are used for their intended purposes. The preamble to the General Appropriations Act provides that entities must require grant recipients to submit written reports at least every six months concerning the use of funds and the specific goals and objectives for the use of funds. Also, certain federal agencies have published several standards for grant monitoring. Some Executive Department entities' monitoring functions lack key internal controls that could prevent or detect errors. Controls that are weak do not ensure that grant funds are spent as intended and grant funds could be used for unauthorized purposes.

Executive Department grant contracts and cooperative endeavor agreements often contain vaguely worded descriptions of the services to be provided by the grant recipients. According to the preamble to the General Appropriations Act, a grant recipient should provide the granting entity with a plan showing specific goals and objectives for the use of funds, including performance measures. However, the Executive Department contracts and agreements are submitted on standard forms and do not require specific performance measures. Without specific criteria regarding deliverables, grant monitors may not be able to assess the services provided by grant recipients.

We also found that the Governor's Office of Rural Development allowed at least three grant recipients to use a portion of their grant funds for purposes other than those they approved. The office's monitoring functions did not ensure that grant funds were used for their authorized purposes. The lack of effective controls over the grant monitoring process limits an entity's ability to ensure that public funds are used as intended.

**Recommendation 2:** The Executive Department entities should implement formal, written monitoring policies to include internal control standards similar to those recommended by the U.S. General Accounting Office and the U.S. Office of Management and Budget.

**Management's Response:** The Executive Department partially agrees with this recommendation. The department suggests that this recommendation only apply where it makes economic sense. We concur.

**Recommendation 3:** The Governor's Office of Rural Development should amend its policies and procedures to ensure that grant funds are used only for purposes that have been authorized by state law and its management.

**Management's Response:** The Executive Department disagrees with this recommendation. The department states that this recommendation is unnecessary, but will continue to review the operation of the Rural Development grant program along with others.

**Recommendation 4:** The Executive Department should require specific measures of performance in its grant contracts and cooperative endeavor agreements, including output and outcome indicators. Requiring a more detailed description of services to be provided would make the grant recipients more accountable for the uses of their grant funds and improve the department's monitoring functions.

**Management's Response:** The Executive Department agrees with this recommendation. The department states that strides have already been made to improve outcome indicators and descriptions of deliverables in contracts.

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## Monitoring Functions Do Not Always Ensure Grant Funds Are Used as Intended

The monitoring functions of some Executive Department entities are weak and therefore do not always ensure that grant funds are used for their stated purposes stated in approved documents. The preamble to the General Appropriations Acts for fiscal years 2000 and 2001 provides that entities must require grant recipients to submit written reports at least every six months concerning the use of funds and the specific goals and objectives for the use of funds. Also, the U.S. General Accounting Office (GAO) and the U.S. Office of Management and Budget (OMB) have published several standards for grant monitoring. We found that some entities' monitoring functions lack key internal controls that could prevent or detect errors. Failure to appropriately monitor grant recipients increases the risk that the recipients could misuse funds without detection.

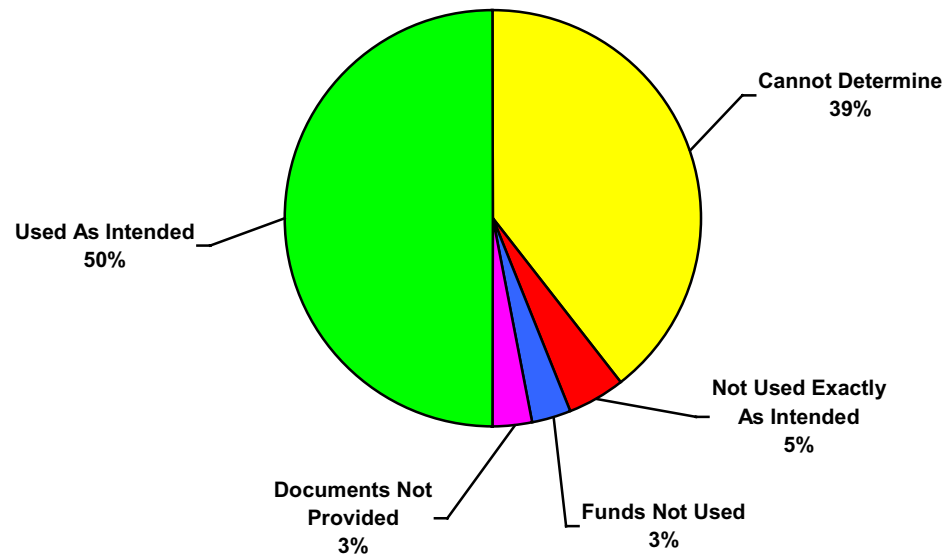
Using a sample of 66 randomly selected grants awarded by various Executive Department entities during fiscal years 2000 and 2001, we reviewed the grant applications, contracts, and monitoring documents maintained by the granting entities. (We did not receive any documentation for two grants awarded by the Louisiana Stadium and Exposition District.) We also reviewed the contracts and monitoring documents of five cooperative endeavor agreements executed by the Office of the Governor during fiscal years 2000 and 2002 that are similar in nature to grants as defined in this audit. Appendix A explains the method we used to select our sample and lists the 66 sampled grants.

**Sample of Grants.** We found that for 26 of the sampled grants (39%), the Executive Department entities did not obtain sufficient documentation to verify that the grant recipients used their grant funds as stated in their applications and/or contracts. In addition, three grant recipients (5%) used a portion of their grant funds for purposes other than those approved by the granting entity. Exhibit 5 on the following page summarizes our evaluation of grant fund usage for the sample of grants.

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**Exhibit 5**  
**Evaluation of Grant Fund Usage for 66 Grants Sampled**  
**Fiscal Years 2000 and 2001**

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**Source:** Prepared by legislative auditor's staff using information obtained from Executive Department entities.

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The application guidelines for the Office of Rural Development require applicants of grant awards to submit a six-page application stating the purpose of the grant, a resolution of support from the local governing agency, and letters of support from the appropriate legislative delegation.

For one of the three grants that were not used exactly as intended, the Governor's Office of Rural Development awarded the Vernon Parish Police Jury \$1,000 in fiscal year 2000 to repair the roof on the Anacoco Senior Center. The police jury subsequently requested the office to amend the purpose of the grant award to purchase a television with a stand and a new stove. The office approved the amendment without requiring a new application, a new resolution, or approval from the appropriate legislators. According to the grant monitoring documents, the police jury actually used its grant funds to purchase a television with a stand, a chair, and skirting for a metal building and was reimbursed by the Governor's Office of Rural Development.

In another case, the Governor's Office of Rural Development awarded the City of DeQuincy \$25,000 in fiscal year 2001 to reshape and concrete a ditch. The city requested the office to amend the purpose of its grant award to construct two ball fields, volleyball courts, additional parking, and associated items (e.g., light fixtures) for a local recreational complex. The office approved the amendment without requiring a new application, a new resolution, or approval from the appropriate legislators. The city used its grant funds to install outfield fencing only, according to grant monitoring documents.



In neither case did the Governor's Office of Rural Development ensure that grant funds were used for their authorized purposes.

Also in fiscal year 2001, the Governor's Office of Rural Development awarded the East Baton Rouge Parish Government \$25,000 to purchase eight self-contained breathing apparatuses and eight spare bottles for the Brownsfield Fire Department. In addition to the breathing apparatuses, the parish purchased exercise equipment, a "Jaws of Life," a lighting system, and cardiopulmonary resuscitation mannequins. These items were not authorized in the letter of commitment from the Governor's Office of Rural Development. However, the office reimbursed the East Baton Rouge Parish Government for all of the purchases. OMB guidelines suggest that grant awards be suspended or terminated if a grantee fails to materially comply with the terms of the award. Also, the preamble to the General Appropriations Act requires that if an entity determines that a recipient failed to reasonably achieve its specific goals and objectives for the use of funds, the entity must demand that the recipient return any unexpended funds.

Although East Baton Rouge Parish is not considered a rural parish because its population exceeds 100,000, R.S. 3:323(D) states, in part, that the Office of Rural Development may provide grants to special districts located within parishes with populations over 100,000 to provide fire protection and drinking water.

As stated earlier, the files of 26 out of 66 grants (39%) did not contain sufficient documentation to verify that the grant recipients used their grant funds as intended. Although some of these files contained photographs of items purchased and/or monthly, quarterly, or final reports, they did not contain copies of receipts, invoices, or cancelled checks that could be used as verification. Maintaining sufficient evidence that demonstrates how grant recipients spend their grant funds would help Executive Department entities ensure that state funds are spent as intended.

We spoke to officials with these Executive Department entities who stated that they do not require proof of expenditures from grant recipients for various reasons. For instance, according to an official with the Governor's Office of Elderly Affairs, R.S. 46:1606(E) does not require grant recipients to submit proof of expenditures. This law states, in part, that each voluntary parish council on aging must submit a financial statement for the previous fiscal year of all receipts and disbursements of funds. This official also stated that the federal government conducts a thorough examination of grant recipient files, including financial records; thus, the Governor's Office of Elderly Affairs does not need to do the same.

Verification of proof of expenditures could be conducted during site visits. However, only half of the 12 entities that administer grant programs have a requirement for conducting site visits of all grant recipients in their monitoring policies. We compared the entities' monitoring policies to standards recommended by GAO and OMB. In addition to few requirements for site visits, our assessment of the policies identified other weaknesses in internal controls, such as the following:

- Routine performance reports are not required.
- Performance data are not verified.
- Actual performance is not compared to goals and objectives.
- Refunds of award balances are not required.

Appendix E contains a comparison of the entities' monitoring policies to GAO and OMB standards.

**Cooperative Endeavor Agreements.** We found that for four of the five agreements (80%), the Office of the Governor did not obtain sufficient documentation to verify that the funds were used as intended. For example, in fiscal year 2002, the Governor's Office of Education entered into a \$415,000 agreement with the Center for Development and Learning. The center is to provide all teachers in three unidentified Louisiana public schools with professional development aimed at improving student achievement. However, the agreement did not require proof of expenditures, such as copies of receipts, invoices, or cancelled checks. The agreement authorized an unspecified advance payment without submitting proof of expenditures.

The Governor's Office of Physical Fitness and Sports entered into a contract with the Louisiana State Games Foundation in fiscal year 2000 to produce Olympic-style competitive amateur sports events and various related clinics throughout the state. The foundation received \$150,000 upon approval of the agreement but was not required to submit proof of expenditures.

Ambiguous contracts and insufficient or non-existent monitoring documents make it difficult to determine whether Executive Department grant funds are being used for their intended purposes. According to the GAO, internal control systems should provide reasonable assurance that the internal control objectives will be accomplished. Furthermore, internal control techniques should continually provide a high degree of assurance that objectives are being achieved. Without a sound internal control system, the Executive Department entities and the taxpayers of Louisiana cannot be assured that grant recipients are using grant funds for authorized purposes.

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## Description of Deliverables Often Vaguely Worded

The Executive Department grant contracts and cooperative endeavor agreements often contain vaguely worded descriptions of the services to be provided by the grant recipients. According to the preamble to the General Appropriations Act, a grant recipient should provide the granting entity with a plan showing specific goals and objectives for the use of funds, including performance measures. However, the Executive Department contracts and agreements are submitted on standard forms and do not require specific performance measures. Without specific criteria regarding deliverables, grant monitors may not be able to assess the services provided by grant recipients.

We reviewed the grant contracts of the 66 sample items and the five cooperative endeavor agreements to determine whether the contracts and agreements contained specific measures of performance. We found that 53 of the 66 contracts contained output measures, but only 25, or 47%, included specific targets. In addition, 49 of the 66 contracts contained outcome measures, but only 9, or 18%, included specific targets.

For example, in fiscal year 2000, the Governor's Program on Abstinence awarded \$44,000 to Parent Facts to provide teen pregnancy prevention and early intervention training classes to students and parents. However, the grant contract did not specify the number of students or parents to be trained, the number of training sessions to be conducted, or the desired outcome of the training sessions.

In that same fiscal year, the Governor's Office of Education entered into a cooperative endeavor agreement with the Louisiana Corporate Recycling Center (LCRC) for \$228,730. The LCRC was responsible for implementing a statewide system for computer recycling that involves student- and prison-based computer technology training and computer recycling programs. However, the agreement does not specify the number of computers to be recycled, the recipients of the recycled computers, the number of training sessions to be conducted, or the desired outcome of the statewide system.

In another instance, the Louisiana Stadium and Exposition District awarded \$10,500 in fiscal year 2001 to Family Advocacy and Neighborhood Services, Incorporated. This grant was to assist the New Orleans Business and Industrial District (NOBID) Automotive Technology Center with providing social and economic involvement to the general populous, including youth and seniors. The intent of the project, according to the grant application, was as follows:

*. . . to pay vendors for direct services involved with generating the necessary information that will lead the Blue Ribbon Task Force to maximize the chances of selecting a qualified developer to be a key team member of this project in conjunction with the public sector.*

Because the description of the project's intent was vaguely worded, we could not determine what services were to be provided by NOBID. Specifically, the application did not state which vendors would be used, what services they would provide, or what types of information they would generate.

We noticed that several other grant contracts and cooperative endeavor agreements contained similar non-specific performance measures, such as the following:

<b>Outputs</b>	Providing training to participants
	Providing enrichment skills
	Preparing students for college
<b>Desired Outcomes</b>	Reducing dropout rates
	Increasing self-confidence
	Reducing drug abuse

According to *Manageware*, the state's management manual, output indicators measure the amount of products or services provided or the number of clients served and outcome indicators measure results and assess program impact and effectiveness. Quantifying these outputs and desired outcomes would make them more meaningful and measurable. Also, having specific measures of performance would allow grant monitors to assess whether grant recipients are using their grant funds as intended.



# Appendix A

## Audit Scope and Methodology

# Appendix A: Audit Scope and Methodology

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We conducted this performance audit in accordance with generally accepted government auditing standards as promulgated by the Comptroller General of the United States. We limited our work to grants awarded in fiscal years 2000 and 2001, as well as cooperative endeavor agreements executed in fiscal years 2000 and 2002 that are similar in nature to grants. We have defined “grant” as any money paid by an Executive Department entity to an individual, business, or public or quasi-public entity for a public undertaking.

In October 2001, we contacted officials with the Executive Office and the 17 other entities with separate budget units requesting information regarding any grants the entities awarded during our audit period. We received grant data from 12 of the 18 entities.

**Determining the intended uses of Executive Department grant funds.** We conducted legal research to identify the legally authorized uses of grants for each of the entities that administer grant programs. We compared these legally authorized uses to the purposes of the grants awarded during fiscal years 2000 and 2001, as provided by the entities, to determine whether the entities adhered to the state and/or federal laws governing the grants.

**Determining whether Executive Department entities fund the same or similar purposes.** We compared the intended uses of grants across entities to determine whether any services are legally authorized by two or more Executive Department entities. Next, we reviewed the legal authority to determine whether grant recipients are restricted from receiving funds from multiple entities for the same or similar services. Finally, we reviewed the legal authority to determine whether any entities are mandated to coordinate the provision of their services with other entities providing the same or similar services.

Using a list of Executive Department grants awarded during fiscal years 2000 and 2001 provided by the entities, we selected for further review those grant recipients that received two or more grants from at least two different Executive Department entities for the same or similar services. The data showed that certain Executive Department entities awarded 294 grants totaling \$26,229,534 that appear to be overlapping or duplicative. We then interviewed key personnel within these Executive Department entities to determine whether they coordinate their efforts with the other entities that awarded grants to the same recipients for the same or similar services. We also obtained from the Executive Department entities the total amount of administrative costs incurred during fiscal years 2000 and 2001.

**Determining whether the Executive Department ensures that grant funds are used for their intended purposes.** We compared each entity’s monitoring policies to standards published by the U.S. General Accounting Office and the U.S. Office of

Management and Budget. We assessed the effectiveness of the entities' monitoring functions and identified internal control weaknesses that could allow grant funds to be used for purposes other than those approved in the grant applications and/or contracts.

Next, from the list of 4,067 Executive Department grants awarded during fiscal years 2000 and 2001, we used specialized audit software to randomly select a statistically valid sample of 66 grants for detailed review and analysis. (We eliminated the Louisiana Commission on Law Enforcement from our sample because we determined that a low level of risk is associated with its grant funds not being used as intended.) The following table shows the 66 grants selected for our sample.

<b>Exhibit 6</b> <b>List of 66 Sampled Grants</b> <b>Fiscal Years 2000 and 2001</b>				
<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Recipient</b>	<b>Fiscal Year</b>	<b>Grant Award</b>
Division of Administration	Louisiana Community Development Block Grant Program	Chataignier, Village of	2001	\$469,976
		Iowa, Town of	2001	\$297,700
		Red River Parish Police Jury	2000	\$499,550
		St. Landry Parish Police Jury	2000	\$224,266
Drug Policy Board	Safe and Drug-free Schools and Communities Program	Camp Fire of Sowela	2001	\$40,000
		Diocese of Lafayette	2001	\$60,000
		First Church of God in Christ	2000	\$14,251
		Options for Independence	2000	\$11,624
		St. Landry Parish Sheriff's Department	2001	\$9,150
Governor's Office of Elderly Affairs	Legal Assistance Program	Acadiana Legal Services	2001	\$5,000
	Ombudsman Program	Sabine Council on Aging	2001	\$6,069
	Action	Lincoln Total Community	2001	\$13,497
	Elderly Protective Services	St. Martin Parish Sheriff's Department	2000	\$187,382
	Parish Councils on Aging	East Feliciana Council on Aging	2000	\$21,779
	Title III	DeSoto Council on Aging	2001	\$335,695
		Terrebonne Council on Aging	2001	\$524,408
	USDA	Cajun Area Agency on Aging	2000	\$550,000
		Plaquemines Council on Aging	2001	\$29,000



<b>Exhibit 6 (Continued)</b> <b>List of 66 Sampled Grants</b> <b>Fiscal Years 2000 and 2001</b>				
<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Recipient</b>	<b>Fiscal Year</b>	<b>Grant Award</b>
Governor's Office of Environmental Education	Louisiana Environmental Education Fund	Tonya Martin	2001	\$1,000
Governor's Office of Rural Development	Rural Development Fund	Bossier Parish Police Jury	2000	\$30,000
		Ouachita Parish Police Jury	2000	\$8,700
		Plaquemines Parish Council	2000	\$148,000
		Addis, Town of	2001	\$22,000
		Covington, City of	2001	\$20,000
		DeQuincy, City of	2001	\$15,875
		Downsville, Village of	2001	\$15,000
		Gilliam, Village of	2001	\$15,000
		Glenmora, Town of	2001	\$25,000
		LaFourche Parish Council	2001	\$50,000
		Port Allen, City of	2001	\$50,000
		Ascension Parish Council	2001	\$25,000
		Avoyelles Parish Police Jury	2000	\$15,000
		Bossier Parish Police Jury	2001	\$20,000
		Abbeville, City of	2000	\$18,000
		Bogalusa, City of	2001	\$19,000
		Concordia Parish Police Jury	2001	\$47,000
		East Baton Rouge Parish Government	2001	\$19,250
		East Baton Rouge Parish Government	2000	\$25,000
		East Feliciana Parish Police Jury	2000	\$30,000
		LaFourche Parish Council	2000	\$20,000
		Pointe Coupee Parish Police Jury	2000	\$2,500
		St. Landry Parish Police Jury	2001	\$25,000
		Broussard, Town of	2000	\$25,000
		Mangham, Town of	2001	\$15,000
		Vernon Parish Police Jury	2000	\$1,000
		Vernon Parish Police Jury	2001	\$5,000
		Angie, Village of	2000	\$15,000
		West Baton Rouge Parish Council	2000	\$48,000

Exhibit 6 (Concluded) List of 66 Sampled Grants Fiscal Years 2000 and 2001				
Executive Department Entity	Grant Program	Recipient	Fiscal Year	Grant Award
Governor’s Office of Rural Development	Rural Development Fund	Winn Parish Police Jury	2000	\$25,000
Governor’s Office of Urban Affairs and Development		Family Advocacy and Neighborhood Services	2001	\$213,750
Governor’s Office of Women’s Services	Family Violence Program	Safe Harbor	2000	\$148,273
		Southeast Spouse Abuse Program	2001	\$213,752
	Training and Employment Program	Diesel Driving Academy	2001	\$4,900
Governor’s Program on Abstinence		Parent Facts	2000	\$44,000
Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	Dryades YMCA	2000	\$175,000
		Delta Sigma Theta New Orleans Alumnae Foundation	2001	\$5,000
		Friends of New Orleans Public Library	2001	\$5,000
		Lakeview Boosters Club of New Orleans	2001	\$5,000
		Lighthouse for the Blind	2001	\$3,000
		Bishop Perry Middle School	2001	\$10,000
		City Park New Orleans FBO Faubourg St. John Neighborhood	2001	\$20,000
		Family Advocacy and Neighborhood Services	2001	\$10,500
		Louisiana Engineering Advancement Program	2000	\$6,000
		New Orleans Public School System	2001	\$5,000
		Seniors with Power United for Rights	2001	\$2,000
		Source: Prepared by legislative auditor’s staff using information obtained from Executive Department entities and specialized audit software.		

After selecting these grants, we obtained copies of grant applications, contracts, and monitoring documents from the appropriate Executive Department entities. We reviewed this information to determine whether the grant recipients had actually used the grant funds for the purposes stated in their grant applications and/or contracts.

We also obtained copies of cooperative endeavor agreements and monitoring documents for five agreements that were executed by the Office of the Governor during fiscal years 2000 and 2002. We discovered these agreements while reviewing the Executive Budget supporting documents and the Appropriations Acts for fiscal years 2000 through 2002. These agreements are similar to our definition of “grant.” We reviewed this information to determine whether the funds were used as stated in the agreements.

We reviewed the grant contracts and cooperative endeavor agreements to determine whether they included specific measures of performance that would hold the recipients accountable for the uses of their grant funds.



# Appendix B

## Fiscal Year 2002 Executive Department Appropriations

# Appendix B: Fiscal Year 2002 Executive Department Appropriations

Executive Department Entity	Purpose	Appropriations
Executive Office	To provide general administration and support services required by the Governor.	\$47,764,790
Children's Cabinet	<ul style="list-style-type: none"> <li>To facilitate and require coordination of policy, planning and budgeting affecting programs and services for children and their families.</li> <li>To coordinate the delivery of services to children and their families.</li> <li>To eliminate duplication of services where appropriate.</li> </ul>	
Drug Policy Board	Through the Safe and Drug-free Schools and Communities Program, to provide funds to be used by the Governor for community drug and violence prevention programs and activities and for law enforcement education partnerships.	
Governor's Program on Abstinence	To spread the abstinence message in hopes of ending the STD epidemic that now threatens the young people of our state.	
Louisiana Commission on Human Rights	To enforce the Louisiana Employment Discrimination Law and the state's law against discrimination in public accommodations and banking and lending.	
Louisiana Indigent Defense Assistance Board	<ul style="list-style-type: none"> <li>To oversee and improve the services provided to individuals charged with violating criminal laws of the state and unable to afford counsel.</li> <li>To develop, promulgate and enforce the standards and guidelines for indigent defense in capital, felony and appellate matters.</li> </ul>	
Louisiana State Interagency Coordinating Council for ChildNet	To provide an early intervention program for infants and toddlers with special needs and their families.	
Louisiana Troops to Teachers	To improve Louisiana education by providing mature, motivated, experienced and dedicated teachers for the state's classrooms and to help relieve teacher shortages.	
Office of Coastal Activities	To provide state leadership, direction and implementation of policies to preserve and restore Louisiana's coastal zone.	
Office of Disability Affairs	To promote the rights of and opportunities for persons with disabilities in the state.	
Office of Education	<ul style="list-style-type: none"> <li>To serve as the primary point of contact within the Governor's office for all issues related to pre-K through 12 education.</li> <li>To provide the primary staffing support for the Louisiana LEARN Commission, a broad-based group of individuals appointed by the Governor and the Superintendent of Education, charged with the development of a comprehensive state education reform plan and the revision of that plan as appropriate.</li> </ul>	

<b>Executive Department Entity</b>	<b>Purpose</b>	<b>Appropriations</b>
Office of Environmental Education	To provide environmental education resources to help Louisiana citizens make informed decisions and take responsible actions for protecting, managing and enhancing our state's unique environment.	
Office of Rural Development	To reach all of Louisiana's rural communities with resources to help them grow and benefit the lives of their citizens.	
Office of the Louisiana Oil Spill Coordinator	To minimize the harmful effects of oil spills to the environment, public health and welfare, wildlife and aquatic life and the economy through prevention, planning, response and damage assessment from unauthorized discharges of oil.	
Office of Urban Affairs and Development	To serve as the administrator of the grant programs by providing resources to nonprofit organizations that address the special health, safety and socio-economic concerns of the disadvantaged urban citizens.	
<b>Office of Indian Affairs</b>	<ul style="list-style-type: none"> <li>To address issues in legislation and other actions to alleviate social, economic and educational deprivation of native Americans.</li> <li>To act as a single point of contact for all compact requests and acts as a transfer agency for \$10 million in statutory dedications to local governments.</li> </ul>	\$10,798,126
<b>Mental Health Advocacy Service</b>	<ul style="list-style-type: none"> <li>To provide legal counsel and representation to mentally disabled persons in the state.</li> <li>To act as a clearinghouse for information relative to the rights of mentally disabled persons.</li> </ul>	\$806,265
<b>Division of Administration</b>	<ul style="list-style-type: none"> <li>To provide the state's central management, administration and support agency.</li> <li>Through the Community Development Block Grant Program, to distribute federal funds from the U.S. Department of Housing and Urban Development and provide general administration for on-going projects.</li> <li>Through the Louisiana Technology Innovation Fund, to provide seed money for innovative agency projects that accelerate the implementation of electronic government and encourage state agencies to pursue innovative and creative approaches using technology.</li> </ul>	\$176,219,196
<b>Patients' Compensation Fund Oversight Board</b>	To oversee the disbursement of the Patients' Compensation Fund.	\$1,711,864
<b>Department of Military Affairs</b>	<ul style="list-style-type: none"> <li>To provide organized, trained soldiers ready to perform federal, state and community missions.</li> <li>To preserve and protect life, property, peace, order and public safety under state authority.</li> <li>To support local domestic concerns through approved projects and programs.</li> <li>To provide an alternative educational opportunity for selected youth.</li> </ul>	\$45,240,078

<b>Executive Department Entity</b>	<b>Purpose</b>	<b>Appropriations</b>
<b>Workforce Commission Office</b>	<ul style="list-style-type: none"> <li>To promote and influence the development of workforce education and training programs and systems.</li> <li>To direct the administration of the School-to-Work initiative.</li> </ul>	\$15,578,211
<b>Office of Women's Services</b>	To advocate for women by assisting in the coordination of public, private, corporate, foundation, nonprofit, volunteer, educational and other organizations providing funding, services and programs to address the needs of women. (The scope of the Office of Women's Services was amended in the 2002 Regular Legislative Session.)	\$12,108,741
<b>Louisiana Stadium and Exposition District</b>	<ul style="list-style-type: none"> <li>To manage the operations of the Superdome and the New Orleans Arena.</li> <li>To award grants to public or private nonprofit corporations within Orleans Parish to be used in connection with activities, projects or programs undertaken for a public purpose, including but not limited to tourism, recreation, economic development, capital outlay, education and services for the youth and the elderly.</li> </ul>	\$37,215,574
<b>Board of Tax Appeals</b>	<ul style="list-style-type: none"> <li>To provide an appeals board to hear and decide on disputes and controversies between taxpayers and the Department of Revenue.</li> <li>To review and make recommendations on tax refunds claims, industrial tax exemptions and business tax credits.</li> </ul>	\$256,595
<b>Louisiana Commission on Law Enforcement and Administration of Criminal Justice</b>	<ul style="list-style-type: none"> <li>To distribute federal funds and assistance to state and local law enforcement agencies.</li> <li>To provide assistance to state and local law enforcement agencies in the areas of training and certification, compensation to victims of crime, drug abuse resistance programs and crime lab improvements.</li> <li>To serve as a central repository of criminal justice and law enforcement information.</li> </ul>	\$35,262,751
<b>Department of Veterans Affairs</b>	To aid all residents of the state who served in the military forces of the United States during any war, combat, campaign or special periods of service during peacetime, along with their dependents and beneficiaries, to receive any and all benefits to which they may be entitled under the laws of the United States or the states thereof.	\$3,716,235
<b>Louisiana War Veterans Home</b>	To provide nursing home and domiciliary care to disabled and homeless Louisiana veterans.	\$7,071,765
<b>Northeast Louisiana War Veterans Home</b>	To provide nursing home and domiciliary care to disabled and homeless Louisiana veterans.	\$5,714,384
<b>Office of Elderly Affairs</b>	To serve as the focal point for the development, implementation and administration of the public policy of the state in addressing the needs of the state's elderly citizens.	\$39,110,081



<b>Executive Department Entity</b>	<b>Purpose</b>	<b>Appropriations</b>
<b>Louisiana State Racing Commission</b>	To promulgate and enforce rules and regulations and administer state laws regulating the horse racing industry. (The commission was transferred to the Executive Department during the 2001 Regular Legislative Session.)	\$8,245,087
<b>Office of Financial Institutions</b>	<ul style="list-style-type: none"> <li>• To license, charter, supervise and examine state-chartered depository financial institutions and certain financial service providers.</li> <li>• To license and oversee securities activities in Louisiana and provides information to consumers and lenders concerning consumer credit laws.</li> </ul> (The office was transferred to the Executive Department during the 2001 Regular Legislative Session.)	\$7,466,215
<b>Board of Cosmetology</b>	To promulgate and enforce rules and regulations and administer state laws regulating the cosmetology industry. (The board was transferred to the Executive Department during the 2001 Regular Legislative Session.)	\$1,493,557
<b>TOTAL APPROPRIATIONS</b>		<b>\$455,779,515</b>
<b>Source:</b> Prepared by legislative auditor's staff using the fiscal year 2002 Executive Budget and Act 12 of the 2001 Regular Legislative Session.		

## Appendix C

Rural Development Grants to Parishes  
With Populations Over 100,000 for  
Purposes Other Than Fire Protection  
and Drinking Water

## Appendix C: Rural Development Grants to Parishes With Populations Over 100,000 for Purposes Other Than Fire Protection and Drinking Water

Recipient	Population	Fiscal Year	Purpose	Grant Award
Caddo Parish Commission	252,161*	2001	24,500 surface acres in Caddo Lake will be provided with signage, creating a safer environment	\$10,000
Calcasieu Parish Police Jury	168,134**	2001	Constructing and fencing a field for buddy ball for physically challenged children	15,875
		2001	Dredging a waterway in the Moss Lake area to be 15 ft. wide and 10 ft. deep	15,875
		2001	Refurbishing an existing swimming pool by draining, pressure wash, clean/repaint interior replace stones with brick, remove and replace decking, replumb entire pool	15,875
Ouachita Parish Police Jury	142,191**	2000	Applying herbicide in Bayou DeSiard	21,750
		2000	Recreational park at D'Arbonne Boat Ramp	8,700
		2000	Construct meeting and game room at Osterland Recreation	21,750
		2000	Logtown Park	8,700
		2001	Overlaying parking lot at the Sterlington Recreation Center	10,000
		2001	Overlaying parking lot at Swartz Recreation Center	20,000
	147,250*	2001	Providing engineering and surveying for the development of lower Chenier	20,000
		2001	Purchasing chemicals to control aquatic vegetation in Bayou DeSiard	20,000
		2001	Overlaying parking lot at the Osterland Recreation Center	20,000
		2001	Construction of a boat ramp at Cheniere Lake	20,000
Terrebonne Parish Council	104,503*	2001	Purchase and install playground equipment for Recreation District No. 10 at the Dularge Center; install fence, bleachers, patio cover	19,500
		2001	Replace, add, purchase and install playground equipment for Recreation District No. 8 at the Devine Keller Memorial Center	10,000
TOTAL AWARDS				\$258,025
*This grant took effect after the initial release of the 2000 Census data; therefore, we used the parish population for 2000.				
**This grant took effect before the initial release of the 2000 Census data; therefore, we used the parish population for 1990.				
Source: Prepared by legislative auditor's staff using information obtained from the Governor's Office of Rural Development and 1990 and 2000 Census data.				



## Appendix D

### Grants to Same Recipients for Same or Similar Purposes

## Appendix D: Grants to Same Recipients for Same or Similar Purposes

Fiscal Year 2000				
Recipient	Purpose	Executive Department Entity	Grant Program	Grant Award
12th Ward Save Our Community Org, Inc.	Expand existing programs	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$25,000.00
	Inner City Minority Aids Awareness and Outreach Program	Office of Urban Affairs		\$30,000.00
	MLK Homemaker Service	Office of Urban Affairs		\$60,000.00
	After school tutorial and computer literacy	Office of Urban Affairs		\$165,000.00
Archdiocese of New Orleans	Assist children in fostering various developmental skills	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$7,959.33
	Education services for pre-school students	Office of Urban Affairs		\$10,000.00
Boys and Girls Clubs of Acadiana, Inc.	Delinquency prevention	Louisiana Commission on Law Enforcement	Juvenile Justice and Delinquency Prevention Program	\$5,000.00
	Delinquency prevention	Louisiana Commission on Law Enforcement	Juvenile Justice and Delinquency Prevention Program	\$8,833.00
	Youth development	Office of Urban Affairs		\$28,500.00
Calcasieu Women's Shelter, Inc.	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$21,385.00
	Sexual assault outreach	Louisiana Commission on Law Enforcement	Violence Against Women	\$26,560.00
	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,547.00
	Sexual assault outreach	Louisiana Commission on Law Enforcement	Violence Against Women	\$28,290.00
	Sexual abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$60,415.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$50,243.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$224,276.00

<b>Fiscal Year 2000</b>				
<b>Recipient</b>	<b>Purpose</b>	<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Grant Award</b>
Capital Area Family Violence Intervention Center	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$43,139.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$275,855.00
Care Unlimited, Inc.	Promote male positive image and support various youth programs	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$20,000.00
	Education, youth violence and drug abuse prevention, health care assistance and youth development	Office of Urban Affairs		\$207,603.00
Chez Hope, Inc.	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,547.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$5,851.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$54,079.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$55,000.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$9,351.00
	Crisis counseling, advocacy information, referrals and support services	Office of Women's Services	Family Violence Program	\$181,020.00
Children's Bureau of New Orleans, Inc.	Previously underserved	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$40,264.00
	Previously underserved	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$41,718.00
	Previously underserved	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$102,482.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$28,783.00
	Provide 50% of costs of MSW social worker who will provide proposed services for at-risk young women	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$20,000.00

<b>Fiscal Year 2000</b>				
<b>Recipient</b>	<b>Purpose</b>	<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Grant Award</b>
Coushatta, Town of	Law enforcement equipment	Louisiana Commission on Law Enforcement	Local Law Enforcement Block Grant Program	\$450.00
	Purchase new police vehicle	Office of Rural Development	Rural Development Fund	\$25,000.00
DeSoto Council on Aging	Social services	Office of Elderly Affairs	Title III	\$335,507.00
	Cash in-lieu of commodities	Office of Elderly Affairs	USDA	\$40,000.00
	Elderly services	Office of Urban Affairs		\$23,250.00
Dodson, Village of	Law enforcement equipment	Louisiana Commission on Law Enforcement	Local Law Enforcement Block Grant	\$1,800.00
	Purchase used vehicle for police protection	Office of Rural Development	Rural Development Fund	\$15,000.00
Domestic Abuse Resistance Team of Lincoln	Domestic violence legal assistance	Louisiana Commission on Law Enforcement	Violence Against Women	\$21,385.00
	Domestic violence legal assistance	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,547.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$53,426.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$54,854.00
	Domestic abuse shelter	Office of Urban Affairs		\$5,000.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$93,725.00
Duson, Town of	Water	Division of Administration	Louisiana Community Development Block Grant Program*	\$205,461.00
	Extend water distribution system into industrial park	Office of Rural Development	Rural Development Fund	\$18,000.00
	Law enforcement equipment	Louisiana Commission on Law Enforcement	Local Law Enforcement Block Grant Program	\$2,462.00
	Purchase 5 police radios	Office of Rural Development	Rural Development Fund	\$9,000.00
Eljeanette White Helping Hands Parent/Child Center	Tutorial and teen pregnancy prevention	Office of Urban Affairs		\$10,000.00
	Fund expansion of center's ongoing tutoring/educational enrichment program	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$10,000.00
	Teen pregnancy prevention	Office of Women's Services	Teen Pregnancy Prevention	\$10,000.00



<b>Fiscal Year 2000</b>				
<b>Recipient</b>	<b>Purpose</b>	<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Grant Award</b>
Erath, Town of	Water	Division of Administration	Louisiana Community Development Block Grant Program*	\$537,900.00
	Construct sludge drying bed	Office of Rural Development	Rural Development Fund	\$20,000.00
	Water system improvements	Office of Rural Development	Rural Development Fund	\$200,000.00
Faith House	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,547.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$55,000.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$209,793.00
Family Advocacy and Neighborhood Services, Inc.	Purchase van for transporting program participants and establish computer center	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$24,989.00
	Provide youth activities, elderly activities, tourism, economic development and capital outlay	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$6,300.00
	Provide youth activities, elderly activities, tourism, economic development and capital outlay	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$41,475.00
	Support New Orleans East Schools, TET Celebration/Vietnamese New Year and Lundi Gras children parade	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$3,593.27
	Support New Orleans East Schools, TET Celebration/Vietnamese New Year and Lundi Gras children parade	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$12,025.23
	Support New Orleans East Schools, TET Celebration/Vietnamese New Year and Lundi Gras children parade	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$1,941.30
	Children from Little Woods and Curran Place Apt complex celebrated Christmas in their respective communities	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$3,455.39
	Support youth activities, senior activities, tourism and economic development	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$7,786.22

<b>Fiscal 2000</b>				
<b>Recipient</b>	<b>Purpose</b>	<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Grant Award</b>
Family Advocacy and Neighborhood Services, Inc. (Concluded)	Support youth activities, senior activities, tourism and economic development	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$12,391.79
	Support youth activities, senior activities, tourism and economic development	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$92,044.00
	Support youth activities, senior activities, tourism and economic development	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$3,922.22
	Discussed positive activities to motivate more community involvement with senior citizens	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$6,010.00
	Discussed positive activities to motivate community involvement with children and parents	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$11,550.00
	Discussed positive activities to motivate more community involvement with senior citizens	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$5,670.00
	Expose kids from Little Woods area to cultural and educational experiences at Xavier University	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$23,100.00
	Children from Little Woods area were provided with educational and recreational activities at UNO	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$8,523.25
	Elderly services, community enhancement, youth services, educational services, utility assistance program and community awareness via TV	Office of Urban Affairs		\$225,000.00

<b>Fiscal 2000</b>				
<b>Recipient</b>	<b>Purpose</b>	<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Grant Award</b>
Family Counseling Agency, Inc.	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$21,385.00
	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,547.00
	Sexual assault program	Louisiana Commission on Law Enforcement	Violence Against Women	\$33,938.00
	Sexual abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$28,241.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$57,328.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$208,558.00
Ferriday, Town of	Water	Division of Administration	Louisiana Community Development Block Grant*	\$217,458.00
	Repairs to water system	Office of Rural Development	Rural Development Fund	\$50,000.00
Forever Our Children, Inc.	Provide add'l educational services for youth in Orleans Parish and implement mini-camp	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$55,000.00
	After school tutorial	Office of Urban Affairs		\$157,000.00
Hall Summit, Village of	Law enforcement equipment	Louisiana Commission on Law Enforcement	Local Law Enforcement Block Grant Program	\$339.00
	Equipment	Louisiana Commission on Law Enforcement	State Law Enforcement Assistance (Act 562)	\$454.00
	Purchase one police car and one truck for utility department	Office of Rural Development	Rural Development Fund	\$15,000.00
Haven, Inc.	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$95,301.00
	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,995.00
	Sexual assault program	Louisiana Commission on Law Enforcement	Violence Against Women	\$18,091.00

<b>Fiscal 2000</b>				
<b>Recipient</b>	<b>Purpose</b>	<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Grant Award</b>
Lafayette City Parish Consolidated Government	Drug abuse and violence prevention	Drug Policy Board	Safe and Drug-free Schools and Communities Program	\$30,000.00
	Drug abuse resistance education	Louisiana Commission on Law Enforcement	State DARE	\$65,183.00
Lafayette Teen Court, Inc.	Drug abuse and violence prevention	Drug Policy Board	Safe and Drug-free Schools and Communities Program	\$24,454.71
	Community based alternatives	Louisiana Commission on Law Enforcement	Juvenile Justice and Delinquency Prevention Program	\$24,500.00
Louis Jetson Foundation	Drug abuse and violence prevention	Drug Policy Board	Safe and Drug-free Schools and Communities Program	\$30,620.39
	Drug, alcohol and crime prevention for at-risk youth	Office of Urban Affairs		\$160,853.00
Lower Algiers Community Development Association - Lower Algiers Senior Center	Provide assistance to at-risk youth with homework and serve 10 senior citizens with alzheimer	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$15,000.00
	Provide assistance to at-risk youth with homework and serve 10 senior citizens with alzheimer	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$20,000.00
	Provide assistance to at-risk youth with homework and serve 10 senior citizens with alzheimer	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$20,000.00
	Elderly services	Office of Urban Affairs		\$18,200.00
Metropolitan Battered Women's Program	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$241,908.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$16,362.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$35,697.00

<b>Fiscal 2000</b>				
<b>Recipient</b>	<b>Purpose</b>	<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Grant Award</b>
New Orleans Council on Aging	Social services	Office of Elderly Affairs	Title III	\$3,010,908.00
	Cash in-lieu of commodities	Office of Elderly Affairs	USDA	\$375,000.00
	Provide home delivered meals, homemaker service information and assistance	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$20,000.00
	Provide home delivered meals, homemaker service information and assistance	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$15,000.00
	Provide home delivered meals, homemaker service information and assistance	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$20,000.00
	Provide home delivered meals, homemaker service information and assistance	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$20,000.00
	Provide home delivered meals, homemaker service information and assistance	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$20,000.00
	Provide home delivered meals, homemaker service information and assistance	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$20,000.00
	Provide home delivered meals, homemaker service information and assistance	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$20,000.00
Pearl River, Town of	Law enforcement equipment	Louisiana Commission on Law Enforcement	Local Law Enforcement Block Grant Program	\$4,770.00
	Purchase one police unit	Office of Rural Development	Rural Development Fund	\$16,000.00
Red River Parish Police Jury	Streets	Division of Administration	Louisiana Community Development Block Grant Program*	\$499,550.00
	Repair public road using gravel	Office of Rural Development	Rural Development Fund	\$65,000.00
	Repair road leading to Murphy Bond Warehouse	Office of Rural Development	Rural Development Fund	\$10,000.00
Rosedale, Village of	Water	Division of Administration	Louisiana Community Development Block Grant Program*	\$472,669.00
	New water main	Office of Rural Development	Rural Development Fund	\$15,000.00
Rosepine, Town of	Streets	Division of Administration	Louisiana Community Development Block Grant Program*	\$287,164.00
	Asphalt First Street	Office of Rural Development	Rural Development Fund	\$10,000.00
Safety Net for Abused Persons	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$55,000.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$141,362.00

<b>Fiscal 2000</b>				
<b>Recipient</b>	<b>Purpose</b>	<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Grant Award</b>
Sicily Island, Village of	Water	Division of Administration	Louisiana Community Development Block Grant Program*	\$224,253.00
	Acquire water meters and appurtenances	Office of Rural Development	Rural Development Fund	\$2,005.00
Slaughter, Village of	Law enforcement equipment	Louisiana Commission on Law Enforcement	Local Law Enforcement Block Grant Program	\$2,819.00
	Purchase vehicle and necessary equipment for police department	Office of Rural Development	Rural Development Fund	\$15,000.00
Southeast Spouse Abuse Program	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,547.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$131,188.00
	Crisis counseling, advocacy information, referrals and support services	Office of Women's Services	Family Violence Program	\$192,644.00
St. Bernard Battered Women's Program	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$136,443.00
	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,088.00
	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,547.00
St. Landry Council on Aging	Social services	Office of Elderly Affairs	Parish Council on Aging	\$25,853.00
	Elderly services	Office of Urban Affairs		\$10,000.00
Vernon Community Action Council	Crisis counseling, advocacy information, referrals and support services	Office of Women's Services	Family Violence Program	\$28,519.00
	Domestic violence outreach	Louisiana Commission on Law Enforcement	Violence Against Women	\$18,718.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$15,586.00
Vidalia, Town of	Law enforcement equipment	Louisiana Commission on Law Enforcement	Local Law Enforcement Block Grant Program	\$621.00
	Equipment	Louisiana Commission on Law Enforcement	State Law Enforcement Assistance (Act 562)	\$2,070.00
	purchase equipment for police department	Office of Rural Development	Rural Development Fund	\$19,514.50

<b>Fiscal 2000</b>				
<b>Recipient</b>	<b>Purpose</b>	<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Grant Award</b>
YWCA of New Orleans	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$21,384.00
	Sexual assault program	Louisiana Commission on Law Enforcement	Violence Against Women	\$48,782.00
	Sexual abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$57,899.00
	Sexual abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$23,813.00
	Sexual abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$103,609.00
	Crisis counseling, advocacy information, referrals and support services	Office of Women's Services	Family Violence Program	\$162,341.00
YWCA of Northwest Louisiana	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$21,384.00
	Sexual assault program	Louisiana Commission on Law Enforcement	Violence Against Women	\$34,335.00
	Sexual assault program	Louisiana Commission on Law Enforcement	Violence Against Women	\$35,770.00
	Sexual abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$51,769.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$45,161.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$243,891.00
<b>TOTAL AWARDS</b>				<b>\$12,881,973.60</b>
<b>Source:</b> Prepared by legislative auditor's staff using information obtained from Executive Department entities.				

<b>Fiscal Year 2001</b>				
<b>Recipient</b>	<b>Purpose</b>	<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Grant Award</b>
Allen Parish Sheriff's Department	Drug abuse and violence prevention	Drug Policy Board	Safe and Drug-free Schools and Communities Program	\$4,830.00
	Drug abuse resistance education	Louisiana Commission on Law Enforcement	State DARE	\$20,259.00
Caddo Parish Sheriff's Department	Drug abuse and violence prevention	Drug Policy Board	Safe and Drug-free Schools and Communities Program	\$7,049.00
	Drug abuse resistance education	Louisiana Commission on Law Enforcement	State DARE	\$79,424.00
Calcasieu Women's Shelter, Inc.	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$19,476.00
	Sexual assault outreach	Louisiana Commission on Law Enforcement	Violence Against Women	\$24,947.00
	Sexual abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$72,189.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$67,929.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$252,736.00
Capital Area Family Violence Intervention Center	Domestic violence legal assistance	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,547.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$43,139.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$331,785.00
Central City Economic Opportunity Corp.	Support start-up of new senior center	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$10,000.00
	Elderly services	Office of Urban Affairs		\$50,000.00
Chez Hope, Inc.	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$19,476.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$60,282.00
	Crisis counseling, advocacy information, referrals and support services	Office of Women's Services	Family Violence Program	\$204,400.00



Fiscal Year 2001				
Recipient	Purpose	Executive Department Entity	Grant Program	Grant Award
Collinston, Village of	Water	Division of Administration	Louisiana Community Development Block Grant Program*	\$197,700.00
	Adding a chlorinator to well #2, relocating of well panel, rework chlorinator of existing site	Office of Rural Development	Rural Development Fund	\$15,000.00
Community Volunteers Association	Provide home repair services to elderly needy individuals	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$50,000.00
	Youth development, educational and elderly	Office of Urban Affairs		\$439,850.00
Domestic Abuse Resistance Team of Lincoln	Domestic violence legal assistance	Louisiana Commission on Law Enforcement	Violence Against Women	\$19,476.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$81,134.00
	Previously underserved	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$9,418.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$109,575.00
East Baton Rouge Parish Sheriff's Department	Drug abuse and violence prevention	Drug Policy Board	Safe and Drug-free Schools and Communities Program	\$15,000.00
	Drug abuse resistance education	Louisiana Commission on Law Enforcement	State DARE	\$68,763.00
Elton, Town of	Law enforcement equipment	Louisiana Commission on Law Enforcement	Local Law Enforcement Block Grant Program	\$2,655.00
	Equipment	Louisiana Commission on Law Enforcement	State Law Enforcement Assistance (Act 562)	\$1,843.00
	Purchasing a used police car	Office of Rural Development	Rural Development Fund	\$15,000.00
Faith House	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$19,476.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$62,825.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$241,188.00

Fiscal Year 2001				
Recipient	Purpose	Executive Department Entity	Grant Program	Grant Award
Family Advocacy and Neighborhood Services, Inc.	Focus on tourism and economic development	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$9,851.63
	Focus on tourism and economic development and activities for youth and elderly	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$23,551.50
	Focus on tourism and economic development and activities for youth and elderly	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$43,775.00
	Focus on tourism and economic development and activities for youth and elderly	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$26,540.00
	Focus on tourism and economic development and activities for youth and elderly	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$10,500.00
	Focus on tourism and economic development and activities for youth and elderly	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$73,447.50
	Tutorial, elderly and cultural	Office of Urban Affairs		\$213,750.00
Family Counseling Agency, Inc.	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$19,476.00
	Sexual assault program	Louisiana Commission on Law Enforcement	Violence Against Women	\$34,648.00
	Sexual abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$58,622.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$148,305.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$13,451.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$246,626.00
Forever Our Children, Inc.	Provide add'l educational services for youth in Orleans Parish and implement mini-camp	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$30,000.00
	Tutorial	Office of Urban Affairs		\$213,750.00

<b>Fiscal Year 2001</b>				
<b>Recipient</b>	<b>Purpose</b>	<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Grant Award</b>
Haven, Inc.	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$19,476.00
	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,547.00
	Sexual assault program	Louisiana Commission on Law Enforcement	Violence Against Women	\$18,869.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$113,876.00
Human Assistance Needs and Development, Inc.	Support summer youth program and computer literacy program	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$5,000.00
	Support summer youth program	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$5,000.00
	Tutorial and summer camp	Office of Urban Affairs		\$70,000.00
Iberville Parish Sheriff's Department	Drug abuse and violence prevention	Drug Policy Board	Safe and Drug-free Schools and Communities Program	\$10,000.00
	Drug abuse resistance education	Louisiana Commission on Law Enforcement	State DARE	\$18,900.00
Jeanerette, City of	Sewer	Division of Administration	Louisiana Community Development Block Grant Program*	\$380,000.00
	Upgrading sewer lift stations	Office of Rural Development	Rural Development Fund	\$50,000.00
Lafayette City Parish Consolidated Government	Drug abuse and violence prevention	Drug Policy Board	Safe and Drug-free Schools and Communities Program	\$32,100.00
	Drug abuse resistance education	Louisiana Commission on Law Enforcement	State DARE	\$61,465.00
Merryville, Town of	Law enforcement equipment	Louisiana Commission on Law Enforcement	Local Law Enforcement Block Grant Program	\$2,322.00
	Equipment	Louisiana Commission on Law Enforcement	State Law Enforcement Assistance (Act 562)	\$1,991.00
	Purchasing a new police car	Office of Rural Development	Rural Development Fund	\$9,470.00

<b>Fiscal Year 2001</b>				
<b>Recipient</b>	<b>Purpose</b>	<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Grant Award</b>
Metropolitan Battered Women's Program	Domestic violence legal assistance	Louisiana Commission on Law Enforcement	Violence Against Women	\$19,476.00
	Domestic violence legal assistance	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,547.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$56,686.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$261,263.00
Natchitoches Parish Sheriff's Department	Drug abuse and violence prevention	Drug Policy Board	Safe and Drug-free Schools and Communities	\$8,100.00
	Drug abuse resistance education	Louisiana Commission on Law Enforcement	State DARE	\$29,982.00
New Orleans Council on Aging	Social services	Office of Elderly Affairs	Title III	\$2,950,437.00
	Cash in-lieu of commodities	Office of Elderly Affairs	USDA	\$275,000.00
	Provide home delivered meals, homemaker service information and assistance	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$15,000.00
	Provide home delivered meals, homemaker service information and assistance	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$15,000.00
	Provide home delivered meals, homemaker service information and assistance	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$5,000.00
	Provide home delivered meals, homemaker service information and assistance	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$10,000.00
	Provide home delivered meals, homemaker service information and assistance	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$10,000.00
Orleans Parish Juvenile Court	Female enrichment program	Louisiana Commission on Law Enforcement	Edward Byrne Memorial State and Local Law Enforcement Assistance Program	\$148,000.00
	Female enrichment program	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$25,000.00
Realization, Inc.	Provide matching funds to purchase van to transport senior citizens	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$7,600.00
	Elderly services	Office of Urban Affairs		\$32,000.00

<b>Fiscal Year 2001</b>				
<b>Recipient</b>	<b>Purpose</b>	<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Grant Award</b>
Roseland, Town of	Law enforcement equipment	Louisiana Commission on Law Enforcement	Local Law Enforcement Block Grant Program	\$2,594.00
	Law enforcement equipment	Louisiana Commission on Law Enforcement	Local Law Enforcement Block Grant Program	\$2,492.00
	Equipment	Louisiana Commission on Law Enforcement	State Law Enforcement Assistance (Act 562)	\$1,293.00
	Replacing a used 1992 police car with over 160,000 miles	Office of Rural Development	Rural Development Fund	\$12,500.00
Safe Harbor, Inc.	Domestic violence outreach	Louisiana Commission on Law Enforcement	Violence Against Women	\$19,476.00
	Domestic violence outreach	Louisiana Commission on Law Enforcement	Violence Against Women	\$21,384.00
	Domestic violence outreach	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,547.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$172,747.00
Safety Net for Abused Persons	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$19,476.00
	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,547.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$50,800.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$144,784.00
Southeast Spouse Abuse Program	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$19,476.00
	Crisis counseling, advocacy information, referrals and support services	Office of Women's Services	Family Violence Program	\$213,752.00

Fiscal Year 2001				
Recipient	Purpose	Executive Department Entity	Grant Program	Grant Award
Springfield, Town of	Law enforcement equipment	Louisiana Commission on Law Enforcement	Local Law Enforcement Block Grant Program	\$2,681.00
	Law enforcement equipment	Louisiana Commission on Law Enforcement	Local Law Enforcement Block Grant Program	\$2,492.00
	Equipment	Louisiana Commission on Law Enforcement	State Law Enforcement Assistance (Act 562)	\$1,293.00
	Purchase a new police car for the town	Office of Rural Development	Rural Development Fund	\$15,000.00
St. Bernard Battered Women's Program	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$19,476.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$15,000.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$141,063.00
St. Landry Parish Sheriff's Department	Drug abuse and violence prevention	Drug Policy Board	Safe and Drug-free Schools and Communities Program	\$9,150.00
	Drug abuse resistance education	Louisiana Commission on Law Enforcement	State DARE	\$37,257.00
St. Mary Parish Sheriff's Department	Drug abuse and violence prevention	Drug Policy Board	Safe and Drug-free Schools and Communities Program	\$6,500.00
	Drug abuse resistance education	Louisiana Commission on Law Enforcement	State DARE	\$40,432.00
Treme Community Education Program, Inc.	Support cultural excursion to nation's capital for 25 elderly	Louisiana Stadium and Exposition District	New Orleans Area Tourism and Economic Development Fund	\$30,000.00
	Elderly recreation and feeding, youth development and tutorial	Office of Urban Affairs		\$463,640.00
Vernon Community Action Council	Domestic violence outreach	Louisiana Commission on Law Enforcement	Violence Against Women	\$19,476.00
	Domestic violence outreach	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,547.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$25,201.00
	Crisis counseling, advocacy information, referrals and support services	Office of Women's Services	Family Violence Program	\$27,295.00

<b>Fiscal Year 2001</b>				
<b>Recipient</b>	<b>Purpose</b>	<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Grant Award</b>
Washington Parish Sheriff's Department	Drug abuse and violence prevention	Drug Policy Board	Safe and Drug-free Schools and Communities Program	\$20,000.00
	Drug abuse resistance education	Louisiana Commission on Law Enforcement	State DARE	\$31,626.00
West Baton Rouge Parish Sheriff's Department	Drug abuse and violence prevention	Drug Policy Board	Safe and Drug-free Schools and Communities Program	\$5,600.00
	Drug abuse resistance education	Louisiana Commission on Law Enforcement	State DARE	\$26,187.00
YWCA of New Orleans	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$19,476.00
	Sexual assault program	Louisiana Commission on Law Enforcement	Violence Against Women	\$44,350.00
	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,547.00
	Sexual assault program	Louisiana Commission on Law Enforcement	Violence Against Women	\$50,933.00
	Sexual abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$55,817.00
	Sexual abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$23,813.00
	Sexual abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$87,813.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$32,564.00
	Crisis counseling, advocacy information, referrals and support services	Office of Women's Services	Family Violence Program	\$155,419.00

<b>Fiscal Year 2001</b>				
<b>Recipient</b>	<b>Purpose</b>	<b>Executive Department Entity</b>	<b>Grant Program</b>	<b>Grant Award</b>
YWCA of Northeast Louisiana	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$19,476.00
	Sexual assault program	Louisiana Commission on Law Enforcement	Violence Against Women	\$36,034.00
	Sexual abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$33,136.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$156,255.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$180,002.00
YWCA of Northwest Louisiana	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$19,476.00
	Sexual assault program	Louisiana Commission on Law Enforcement	Violence Against Women	\$40,192.00
	Domestic violence program	Louisiana Commission on Law Enforcement	Violence Against Women	\$20,547.00
	Sexual abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$47,017.00
	Spouse abuse	Louisiana Commission on Law Enforcement	Crime Victims Assistance	\$41,015.00
	Crisis counseling, advocacy information, referrals, support services and emergency shelters	Office of Women's Services	Family Violence Program	\$274,988.00
<b>TOTAL AWARDS</b>				<b>\$11,552,425.63</b>
<b>Source:</b> Prepared by legislative auditor's staff using information obtained from Executive Department entities.				

\*Note: The grants awarded by the Louisiana Community Development Block Grant Program (LCDBG) appear to be the same or similar to those awarded by the Governor's Office of Rural Development. However, the LCDBG grants can only be used in areas that benefit low- to moderate-income people.





## Appendix E

### Comparison of Monitoring Policies to GAO and OMB Standards

# Appendix E: Comparison of Monitoring Policies to GAO and OMB Standards

To assess the monitoring functions of the Executive Department entities, we obtained copies of their monitoring policies. (The Office of Education and the Office of Environmental Education do not have formal, written monitoring policies.) We compared the policies to standards recommended by the U.S. General Accounting Office (GAO) and the U.S. Office of Management and Budget (OMB). These standards can be found in the following publications:

- § *Assessing Internal Controls in Performance Audits*, GAO, September 1990
- § *Standards for Internal Control in the Federal Government*, GAO, November 1999
- § *Internal Control Management and Evaluation Tool*, GAO, August 2001
- § OMB Circular A-110, September 1999

The following tables summarize the results of our comparison of the monitoring policies to these standards.

Comparison of Monitoring Policies to GAO Standards	
GAO Standard	Monitoring Policies Lack This GAO Standard
1. Documentation should be readily available for examination.	Governor's Program on Abstinence Louisiana Commission on Law Enforcement* Office of Elderly Affairs* Office of Women's Services*
2. Transactions should be executed by authorized personnel only.	Governor's Program on Abstinence* Louisiana Commission on Law Enforcement* Office of Rural Development Office of Women's Services* Safe and Drug-free Schools and Communities Program
3. Authorizing, processing, recording, and reviewing transactions should be separated.	ALL except Louisiana Community Development Block Grant Program

\* These entities may require this from some, but not all, of their grant recipients.

<b>Comparison of Monitoring Policies to GAO Standards</b>	
<b>GAO Standard</b>	<b>Monitoring Policies Lack This GAO Standard</b>
4. Accountability for assets and resources should be assigned to responsible individuals.	Governor's Program on Abstinence Louisiana Commission on Law Enforcement Louisiana Stadium and Exposition District Office of Elderly Affairs Office of Rural Development Office of the Workforce Commission Office of Women's Services Safe and Drug-free Schools and Communities Program
5. Periodic comparisons of resources should be conducted (i.e., internal audits).	ALL except Louisiana Community Development Block Grant Program
6. Inventory levels should be checked regularly.	Governor's Program on Abstinence Louisiana Commission on Law Enforcement Office of Elderly Affairs Office of Rural Development Office of the Workforce Commission Office of Urban Affairs Office of Women's Services Safe and Drug-free Schools and Communities Program
7. Routine feedback and monitoring of performance should be required.	Louisiana Commission on Law Enforcement* Office of Elderly Affairs* Office of Women's Services*
8. Client feedback should be obtained to detect deficiencies, if any.	Governor's Program on Abstinence* Louisiana Commission on Law Enforcement Louisiana Stadium and Exposition District Office of Rural Development Office of Urban Affairs Office of Women's Services Safe and Drug-free Schools and Communities Program
9. Separate evaluations should include self-assessments.	Office of Elderly Affairs Office of the Workforce Commission* Office of Women's Services*
10. Evaluation team should compare results with established criteria.	Governor's Program on Abstinence Office of Urban Affairs Office of Women's Services*
11. Evaluation results should be promptly communicated to responsible individuals and management.	Louisiana Commission on Law Enforcement* Office of Women's Services*
<b>Source:</b> Prepared by legislative auditor's staff using information obtained from Executive Department entities.	

\* These entities may require this from some, but not all, of their grant recipients.

<b>Comparison of Monitoring Policies to OMB Standards</b>	
<b>OMB Standard</b>	<b>Monitoring Policies Lack This OMB Standard</b>
1. Account for all real and personal property purchased with grant funds.	Governor's Program on Abstinence Louisiana Commission on Law Enforcement* Office of Elderly Affairs* Office of the Workforce Commission Office of Women's Services* Safe and Drug-free Schools and Communities Program
2. Performance reports should compare accomplishments with goals and objectives.	Louisiana Commission on Law Enforcement* Office of Elderly Affairs Office of the Workforce Commission* Office of Women's Services* Safe and Drug-free Schools and Communities Program
3. Performance reports should contain reasons why goals were not met.	Governor's Program on Abstinence Louisiana Commission on Law Enforcement* Louisiana Stadium and Exposition District Office of Elderly Affairs Office of Rural Development Office of the Workforce Commission Office of Women's Services Safe and Drug-free Schools and Communities Program
4. Performance reports should contain explanations of cost overruns or high unit costs.	ALL except Louisiana Community Development Block Grant Program
5. Final reports should be submitted timely after expiration or termination of award.	Louisiana Commission on Law Enforcement* Office of Women's Services Safe and Drug-free Schools and Communities
6. Site visits may be conducted.	Governor's Program on Abstinence Louisiana Commission on Law Enforcement* Office of the Workforce Commission* Office of Women's Services*
7. Immediate notification of delays and other problems should be required.	Governor's Program on Abstinence Louisiana Commission on Law Enforcement* Louisiana Stadium and Exposition District Office of Elderly Affairs Office of the Workforce Commission Office of Urban Affairs Office of Women's Services Safe and Drug-free Schools and Communities Program
8. Termination or suspension of award should be required if grantee fails to comply with grant terms.	Governor's Program on Abstinence* Louisiana Commission on Law Enforcement* Office of Elderly Affairs* Office of Women's Services* Safe and Drug-free Schools and Communities Program

\* These entities may require this from some, but not all, of their grant recipients.

<b>Comparison of Monitoring Policies to OMB Standards</b>	
<b>OMB Standard</b>	<b>Monitoring Policies Lack This OMB Standard</b>
9. Liquidation of all obligations incurred should be required upon completion of project or end of grant period.	Governor's Program on Abstinence Louisiana Commission on Law Enforcement* Louisiana Stadium and Exposition District Office of Elderly Affairs Office of Rural Development Office of the Workforce Commission Office of Women's Services Safe and Drug-free Schools and Communities Program
10. Refunds of any balance of unobligated cash should be required.	Governor's Program on Abstinence Louisiana Commission on Law Enforcement* Office of Elderly Affairs* Office of the Workforce Commission Office of Women's Services Safe and Drug-free Schools and Communities Program
<b>Source:</b> Prepared by legislative auditor's staff using information obtained from Executive Department entities.	

\* These entities may require this from some, but not all, of their grant recipients.

## Appendix F

### Executive Department's Response



# State of Louisiana

OFFICE OF THE GOVERNOR

Baton Rouge

70804-9004

M. J. "Mike" FOSTER, JR.  
Governor

POST OFFICE BOX 94004  
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October 30, 2002

Dr. Daniel Kyle, CPA, CFE  
Legislative Auditor  
P. O. Box 94037  
Baton Rouge, LA 70804-9397

RE: Preliminary Report Draft (#2)  
Executive Department Grant Programs  
October 2002

Dear Dr. Kyle:

I am submitting the following general comments on the preliminary draft of the referenced program audit in an effort to provide requested feedback on the conclusions drawn and the resultant recommendations.

Both of the preliminary drafts I reviewed contained conclusions drawn as a result of misunderstandings by the audit team about the procedures and rules of the various grant-issuing offices and divisions of the Executive Department as stated in Commissioner Drennen's letter to you dated September 19, 2002. The staffs of the Executive Office of the Governor and the Division of Administration have furnished corrections and comments on the preliminary drafts on two occasions. They have also made themselves available by telephone and have met with the audit team as late as just last week. We hope the final report reflects the hard work by all involved.

Over time the Executive Department with its nineteen (19) different appropriation entities/agencies has proven to be a logical, if not convenient, place to locate programs that assist special populations, local communities and governments by funding infrastructure projects and a myriad of other local assistance programs. It makes sense to periodically consider the basic centralization and consolidation theme of your report and to evaluate whether the benefits of reorganization outweigh the costs. You have identified twelve (12) such entities that receive



state and/or federal funding for the purpose of distributing funds by awarding grants to various recipients at the local level: governmental units and non-profits associations.

Five, or almost half, of the granting units are separate agencies within the Executive Department receiving separate line item appropriations (e.g., Elderly Affairs, Women's Services, Louisiana Commission on Law Enforcement, Louisiana Stadium and Exposition District, and the Workforce Commission) and another five (5) of the granting entities are contained within the Executive Office of the Governor's appropriation (e.g., Drug Policy Board, Governor's Office of Education, Governor's Office of Environmental Education, Governor's Office of Rural Development, and the Governor's Office of Urban Affairs). Two separate granting entities that are notable exceptions are the Louisiana Community Development Block Grant program in the Division of Administration (DOA) and the Governor's Program on Abstinence that is now in the Department of Health and Hospitals.

The statement on page 2 of the preliminary draft that "each one is managed separately, with no central oversight" fails to recognize the Office of Community Programs (OCP) established by executive order MJF 99-14 (copy attached) which brought five (5) of the granting entities (Abstinence, Elderly Affairs, Women Services, Rural Development and Urban Affairs) under a single point of oversight under Larry Kinlaw, Director of OCP.

In our opinion, the preliminary draft digresses into a critique of five (5) cooperative endeavors in this program audit of "grant programs" despite the lack of an application and award process. In fact, in a couple of cases, the Executive Department was directed to fund the entities (or activities) by the legislature through a direct line-item appropriation.

The three main audit issues/objectives focused on in the preliminary drafts are that the intended uses of the grant funds are not always clearly defined, that some of the grants are for the same or similar purposes and your assessment of how well the Executive Department ensures that the grants are used for the purposes intended.

**Intended Uses of Grant Funds Not Always Clearly Defined:**

Perhaps the intended uses for these funds were broadly defined by the legislature (or the congress in the case of federal funded programs) to meet the need of their constituencies. This flexibility may be desirable in that this gives the state more opportunity to be responsive to the evolving needs of local communities and other public or non-profit organizations with modest-sized grants. The four Executive department granting entities highlighted in this section of the preliminary draft serve different geographic, demographic or socio-economic recipients or beneficiaries, although the "intended uses" for these groups may be defined similarly and broadly.

While we agree that the Office of Rural Development should adhere to its policies (and feel that it does), in our opinion, your examples on pages 7 and 8 of the preliminary draft do not demonstrate that the Office of Rural Development does not. The audit team was informed of their misunderstanding on two separate occasions in September and October but we have not seen a change in the audit team's conclusions in the preliminary draft.

#### **Grants for Same or Similar Purposes:**

##### *Several Entities Funded Same or Similar Purposes*

It is correct that several of the granting entities of the Executive Department fund grants for the purpose of community development, crime prevention, drug abuse prevention, economic development, housing, or public works, violence prevention, etc... but that does not and should not imply that the overlapping coverage is excessive or wasteful. It does give the local communities the flexibility to customize their request to meet their unique needs at the time of the application process.

The purpose of a project is to bring about some desired result. The results can be different even if the type of construction is similar. For example, the Town of Duson was listed as being funded by two different agencies having similar purposes. A closer look reveals that the Office of Rural Development funded the construction of a water supply line to an industrial park. The purpose of this water line was to facilitate economic development, not "water" per se. The Community Development Block Grant program funded the construction of a water well and distribution system to replace individual shallow depth water wells, which are often susceptible to contamination. The purpose of this project was not simply "water" but a community development project to benefit to principally low to moderate-income persons via a public work providing safe and reliable supply of potable water.

The conclusion that high administrative costs may be incurred by the state is equally specious because one must take in to account the different grant requirements the grantee must meet depending on the source of funds: state or federal. The linkage is vague and no factual information is presented to support this assertion. The administrative costs appear to average less than 5%, which is a common benchmark with federal programs.

The opinion asserted that the granting entities do not effectively coordinate their efforts is not substantiated in the report and information to the contrary that was provided to the audit team is not represented, for example Women's Services is represented on the Louisiana Commission on Law Enforcement

#### **Assessment of Monitoring Functions:**

##### *Monitoring Functions Do Not Always Ensure Grant Funds are Used as Intended*

Some of the granting entities have excellent monitoring functions and already comply with many

of the GAO and OMB circulars recommended in the preliminary draft by the audit team. On the other hand, why would the state want to obligate itself to some of the rigorous and costly federal monitoring requirements across the board when the programs have not demonstrated the need for additional oversight? Again remember that most of the funds go to other governmental elements of the same state and, in some cases, have legislative oversight/review built into the project proposal and acceptance process.


Therefore, I suggest that Recommendation 2 should be considered but only applied where it makes economic sense in a risk based cost/benefit analysis if we are trying to minimize administrative cost. We do not believe Recommendation 3 is necessary but will continue to review the operation of that grant program along with the others. We agree with Recommendation 4 and have already made strides in the area of improving outcome indicators and more specific description of deliverables in contracts.

The closing general comments in the preliminary draft regarding the amount of documentation that the audit team would like to see for the verification of proof of expenditures for the various granting entities/programs will be reviewed further by the Executive Department with an eye to balancing administrative costs against risk.

Again, I want to state that we have communicated our concerns about the preliminary drafts of this audit report regarding the various grant programs in the Executive Department in meetings, by email and by submitting numerous documents in our efforts to correct misconceptions and misstatements to improve the quality of the discussion. While we may not agree about some of the conclusions and recommendations it is time well spent on behalf of our taxpayers and I appreciate the opportunity to comment.

If you have any questions, please feel free to contact me at 342-7015

Sincerely,



Cy Buchert,  
Assistant to the Governor for Finance and Administration

Attachments  
CAB/tbm

# EXECUTIVE ORDER MJF 99-14

## Office of Community Programs

WHEREAS, the governor annually hosts a Governor's Conference for the officers and employees of the executive branch of state government to direct their attention to issues on accountability and citizen services;

WHEREAS, the 1998 Governor's Conference produced recommendations about prioritizing the manner in which the state conducts business and improving the delivery of state services to the citizens of the state of Louisiana;

WHEREAS, the Office of the Governor has many agencies and/or divisions within it which provide a wide range of services for the citizens and local governments of the state of Louisiana; and

WHEREAS, coordinating the operation and delivery of the services provided by the agencies and/or divisions of the Office of the Governor through a single office is consistent with the recommendations developed at the 1998 Governor's Conference and will result in a more effective use of state funds;

NOW THEREFORE, I, M.J. "MIKE" FOSTER, JR., Governor of the state of Louisiana, by virtue of the authority vested by the Constitution and the laws of the state of Louisiana, do hereby order and direct as follows:

SECTION 1: The Office of Community Programs (hereafter "Office") is established within the executive department, Office of the Governor.

SECTION 2: The Office shall be composed of the following agencies and divisions of the Office of the Governor:

- A. The Office of Disability Affairs (R.S. 46:2581, et seq.);
- B. The Office of Elderly Affairs (R.S. 46:931, et seq.);
- C. The Office of Indian Affairs (R.S. 46:2301, et seq.);
- D. The Office of Municipal Affairs;
- E. The Louisiana State Interagency Coordinating Council for Child Net (R.S. 17:1979 and R.S. 36.4(R));
- F. The Office of Rural Development (R.S. 3:314, et seq.);
- G. The Louisiana Abstinence Education Project (Executive Order No. MJF 98-11, as amended by Executive Order No. MJF 99-13);
- H. The Louisiana State Troops to Teachers Placement Assistance Program (Memorandum of Agreement dated February 2, 1995);

I. The Office of Urban Affairs and Development (Executive Order No. MJF 96-47); and

J. The Office of Women's Services (R.S. 46:2521, et seq.).

**SECTION 3:** The duties and functions of the Office shall include, but are not limited to, the following:

A. Coordinating, directing, and monitoring the manner in which the services of the agencies and/or divisions of the Office of the Governor that are listed in Section 2 of this Order are provided to the citizens and local governments of the state of Louisiana;

B. Promoting and coordinating legislative initiatives that are designed to improve the quantity, quality, and delivery of the state services provided for the benefit of the citizens and local governments of the state of Louisiana;

C. Disseminating information about state services and legislative initiatives to state, federal, and/or private agencies which provide services to the citizens and/or local governments of the state of Louisiana; and

D. Advising the governor on all issues related to state services that are provided for the benefit of citizens and/or local governments of the state of Louisiana.

**SECTION 4:**

A. A member of the governor's executive staff shall serve as the executive director of the Office. The executive director shall report to the governor, or the governor's designee.

B. The executive director shall be the appointing and budget authority for all the agencies and/or divisions of the Office of the Governor listed in Section 2 of this Order, with the exception of the Offices of Women's Services and Elderly Affairs.

C. The directors and/or executive directors of each of the agencies and/or divisions listed in Section 2 of this Order shall report directly to the executive director. However, the executive director of the Office of Urban Affairs and Development shall not be required to report to the executive director regarding matters related to the allocation of program funds.

D. The executive director shall prepare, and update as needed, reports and spreadsheets on all contract, loan and/or grant sources and on all loans, grants, and/or contracts that are issued and/or awarded by the agencies and/or divisions of the Office of the Governor listed in Section 2 of this Order and/or by any other governmental entity in the executive branch which is required to report to the governor by the Louisiana Constitution of 1974, as amended, or by legislative act. The executive director shall submit such reports and updated reports to the governor, the president of the Louisiana Senate, the speaker of the Louisiana House of Representatives, and the commissioner of administration.

**SECTION 5:** All entities in the executive branch of state government which are required by the Louisiana Constitution of 1974, as amended, or by legislative act to report to the governor, are required to report all available grant, loan, and/or contract funding sources to the Office.

**SECTION 6:** Support staff, facilities, and resources for the Office shall be provided by the Office of the Governor.

SECTION 7: All departments, commissions, boards, agencies, and officers of the state, or any political subdivision thereof, are authorized and directed to cooperate with the Office in implementing the provisions of this Order.

SECTION 8: This Order is effective upon signature and shall continue in effect until amended, modified, terminated, or rescinded by the governor, or terminated by operation of law.

IN WITNESS WHEREOF, I have set my hand officially and caused to be affixed the Great Seal of Louisiana, at the Capitol, in the city of Baton Rouge, on this 26th day of March, 1999.

M.J. "Mike" Foster  
Governor

ATTEST BY  
THE GOVERNOR  
Fox McKeithen  
Secretary of State

# Appendix G

## Legislative Auditor's Additional Comments

# Appendix G: Legislative Auditor's Additional Comments

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October 30, 2002

We met with Executive Department representatives on August 28, 2002, and again on October 9, 2002, to discuss the contents of the report draft. We made revisions to the draft after each discussion. However, some statements made in the Executive Department's response to this audit report do not reflect these revisions. Appendix F contains the Executive Department's response. The following comments are meant to clarify the issues raised in the audit report and in the department's response.

On page two of the response, the department states that the audit report fails to recognize the Office of Community Programs, which was established by Executive Order MJF 99-14 to oversee several Executive Department entities. However, we discussed this issue during the October 9<sup>th</sup> meeting. Our office agreed at that time to add a statement to the report explaining the general purpose of the Office of Community Programs. Our explanatory statement can be found on page two of the audit report.

The response states at the top of page three that the examples we provided on pages seven and eight of the report do not demonstrate that the Governor's Office of Rural Development does not adhere to its own policies. We found that the office awarded several grants to parishes that did not appear to meet the eligibility criteria for rural development funds. We requested documentation from the office to verify that these parishes did meet the criteria when the grants were awarded. However, this information was unavailable at the office. Therefore, we conclude that the Governor's Office of Rural Development is unable to determine whether some grant recipients qualified for rural development funds, based on the information contained in its grant files.

Also on page three of the response, the department states that the Governor's Office of Rural Development and the Louisiana Community Development Block Grant (LCDBG) program both awarded grant funds to the same recipient, but for dissimilar purposes. We met with LCDBG officials on October 23, 2002, to discuss our findings regarding their program. We agreed at that time to add a footnote to Exhibit 3 on page 12 and to Appendix D explaining that although the entities' grant purposes are similar, the LCDBG grants can only be used in low- to moderate-income areas. The rural development grants do not have this requirement. We sent these revisions to an LCDBG official who approved them.



The response states at the bottom of page three that we do not substantiate our opinion regarding ineffective coordination of efforts or present information to the contrary that was provided to us. The response also states that the Governor's Office of Women's Services is represented on the Louisiana Commission on Law Enforcement. However, the report drafts we provided at both meetings described the legal authority requiring coordination and the minimal efforts of the entities to coordinate. We also stated in both report drafts that an official with the Governor's Office of Women's Services serves on the Victims Services Advisory Board, which reviews and approves grant proposals related to crime victims and violence against women for the Louisiana Commission on Law Enforcement.